

Capital Area Community Action Agency

Conference Call in
Board of Directors Meeting
July 27, 2021 – 6:00 PM

Ghazvini Center for Healthcare, 1528 Surgeons Drive, Tallahassee, FL

I.	Call to Order	Derrick Jennings, Chair	
II.	Agenda Approval		
III.	Sign-in/Attendance/Introductions		Page
IV.	Action – Recommendation for Review and Approval		
	A. Audit – Fiscal Year		
	i) Annual Audit Presentation – Thomas Howell Ferguson, P.A.		
	B. Board Activity		
	i) Board Meeting Minutes – May 25, 2021		2-6
	ii) Executive Committee Minutes for Review – July 27, 2021		7-11
	iii) Lisa Edgar – Board Renewal		12-14
	C. Fiscal Report		
	• Narrative		15-17
	• Revenue & Expenditures Agency-wide		18-19
	• Balance Sheet		20
	• Revenue & Expenditures – major programs		21-27
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	• Credit Card Activity Spreadsheet and Statements		29-35
	D. Cost Allocation Plan		36-58
V.	Chief Executive Officer's Report		59-60
VI.	Chief Operating Officer's Report		
	A. Program Updates		61-75
	B. Organizational Standards – update		76-79
VII.	Chair's Report		
VIII.	Adjournment		

Next Executive Committee Meeting 8/24/2021 - 5:30 pm – Videoconference or 309 Office Plaza Drive

Next Board of Directors Meeting 9/28/2021– 6:00 pm – Videoconference or Ghazvini Center for Healthcare Education



309 Office Plaza Drive • Tallahassee, Florida • 32301 • 850.222.2043
www.CapitalAreaCommunityActionAgency.com



Capital Area **Community Action** Agency

Board of Directors Meeting Minutes May 25, 2021

Members in Attendance:

Derrick Jennings, Chair
Kara Palmer Smith, Treasurer
Quincee Messersmith, Secretary
Lauren Johnson, Member-at-Large
Lisa Edgar
Shanetta Keel
Danielle Graham

CACAA Staff:

Nina Self
Margaret Watson
Stephanie Sgouros
Darrel James
Kristin Reshard
Venita Treadwell
Terry Mutch

Member Absent: Brent Couch and Allen Jones

The meeting was called to order at 6:15 p.m. by the Chair. A quorum was established.

Ms. Shelby Green, Supervisor for Water and Soil Conservation District introduced herself. She said she heard about the Agency and wanted to find out about the services we offer. She explained that she is focused on connecting farmers and people at the state and federal levels.

ACTION ITEMS

Approval of Minutes

The Chair asked for a motion to approve the minutes of March 23, 2021. Ms. Palmer Smith made a motion to approve the minutes. It was seconded by Ms. Edgar, and unanimously approved.

FISCAL

Ms. Sgouros presented the financial report for the month ending March 31, 2021. She said we have completed six months of the fiscal year and, as a benchmark, we would expect the year-to-date actual expenses and revenue to be around 50% of the annual budget, with some Head Start expenses closer to 60%. At month end, the Year to Date Actual Revenue and Expenses are 56% and 55% respectively, with mostly restricted net income of \$175,376, including \$64,998 in the SunTrust Grant and nearly \$38,692 for Franklin County Fire Victims. She also noted that as of May 25, 2021, the grant has been decreased to \$35,900.

Year to Date Non-Federal Share (NFS) Match totals \$262,611 which is 51% of the \$512,345 total match required for period ending March 31, 2021. Ms. Sgouros stated that the NFS Match has been reduced subsequent to the submittal of the financial reports to just over \$1.5M and that the reduction raised the percentage of match to 32%.

New Variances and Explanation

The Finance Director reviewed the financial report noting variances that were above the budget benchmark for the period ending March 31, 2021. She reported that the variance was due to an increase in the employment rate. She said that the Agency received notice from Paychex that there may be a refund but the amount has not yet been determined.

Ms. Edgar asked what Paycheck is? Ms. Sgouros said Paychex is our payroll provider. They process all of our paychecks as well as our payroll timesheet system where all staff enter their work hours, and in return Paychex produce the payroll journal which we then use to record staff charges.

Ms. Sgouros reported that the financial statements are completed. She said the auditors expect to submit by the June 30th deadline. The auditors will present at July 27, 2021, Board meeting.

The Chair asked for a motion to approve the financial report for March 31, 2021. Ms. Palmer Smith made a motion to approve the financial report. It was seconded by Ms. Keel, and unanimously approved.

Weatherization Assistance Program Presentation (WAP) – Terry Mutch

Mr. Mutch presented the WAP presentation. He explained that the Weatherization Assistance Program (WAP) makes repairs to ensure energy efficient and safe housing for low-income individuals at or below the poverty line. He explained the eligibility requirements.

Ms. Keel asked what the timeframe for work to be completed. Mr. Mutch said it varies from case to case.

The Chair asked what is the WAP budget? He said the annual budget is \$6.2M split between contracts. He asked how much was spent in Jefferson County? Mr. Mutch said we have spent \$3K of which five homes were completed. Ms. Sgouros said about \$350 per year per a multi-year contract.

Ms. Palmer Smith if waters heaters are replaced? Mr. Mutch said because of the guidelines, we are not able to replace water heaters.

Ms. Edgar asked was is the maximum cost per home? Mr. Mutch said \$7,600.00 per home. He said that the Department of Economic Opportunity (DEO) requires the Agency to use an Energy Modelling Software to provide the cost. She asked is the \$7,600.00 cost, per year? He said the average cost per home cannot exceed \$7,600.00, per the Department of Energy, which is average across the program.

Ms. Edgar asked does the Agency coordinate with other partnerships. Mr. Mutch said we act independently, however; Duke Energy is a service provider. She asked, of the funding that the Agency receives, how much percentage comes from the LIHEAP program? He said more than 50%. She asked what are the funding sources? DOE and LIHEAP. Ms. Sgouros said that LIHEAP funding comes from the Department of Health and Human Services (HHS), with some additional thousands in donations.

Ms. Edgar asked can a particular property receive more than one-service. Mr. Mutch explained that based on the American Reinvestment Recovery Act (ARRA), it was determined that only one service is allowed, based on the property.

Ms. Edgar asked is there any monitoring after the work? how much monitoring is taking place? He said the University of Florida (UF) completed that in the past. He said beginning in July, the WAP Program will receive the data.

Ms. Messersmith asked where information can be found for anyone interested in Duke Energy and Talquin Electric, and how to apply for LIHEAP? Ms. Self to find information on the Agency's services, visit our website at: www.cacaainc.org to complete an application.

CEO REPORT

Ms. Self presented the CEO report in his absence. She reported that the Agency has received approval from HHS the release of supplemental Head Start grant for the start-up funding to permit repairs and renovation to Franklin Head Start Center and Louise B. Royal. Kenneth Taite, will serve as the Project Manager. The project is expected to be completed by the upcoming school-year 2021-2022. The budget is \$100K. She explained that there may be a need for an amendment for Board approval from the Executive Committee for additional funds.

Ms. Palmer Smith asked if we have a plan for other Head Start Centers. Ms. Self said a plan is being discussed for a new location in Jefferson County.

Organizational Standards

Ms. Self reported that DEO requires the Agency to follow a series of criteria to meet 52 Organizational Standards under CSBG. She said included in your Board packet is a copy of the updated Organizational Standards for information purposes and Board approval.

PROGRAM UPDATES

CEO REPORT

Ms. Self presented the Summary of Programs for the month of April 2021. She reported that the Getting Ahead 15-week spring class will end the week of May 24, 2021. She said there will be 32 participants from Franklin, Calhoun and Leon counties that will complete the series, and transition

to the Staying Ahead program. She said that the Board will receive an invitation to the Getting Ahead Transition Ceremony, June 18th, at 6:00 PM – 9:00 PM, at the Capital City Country Club. The next classes are scheduled to begin the first week of August.

Ms. Self reported that during the month of April 2021, 339 clients were assisted with LIHEAP services. She explained that during the month of March, LIHEAP services spiked, particularly in Leon due to the rush to process rental assistance. The CSBG CARES rental funding had an expiration date of 9/30/2022, however due to an abundance of applications all of our CHBG CARES funding was exhausted.

Ms. Self reported that the Weatherization Program (WAP) has completed 83 of the 152 homes with 16 in progress. She also reported that Disaster Recovery Case Managers currently have 110 open cases and are working with the Local Long Term Recovery Groups for additional cases. The team is planning outreach in Wakulla and Gadsden counties.

Ms. Self reported that the last day of classes was Friday, May 21st for students, and May 25th is the last day for center staff. She said we are planning to be fully funded with 378 in the fall. She said that the Head Start transition ceremonies started Monday, May 24, 2021, through Wednesday, May 26th.

Ms. Self said that we have five new employees, and four vacancies. We anticipate that the vacancies will be filled in June or July.

Amendment 401(k) Profit-Sharing Plan

Ms. Self asked the Board to review the Amendment to the 401(k) Profit-Sharing Retirement Plan. She said a few years ago the Board approved for the Amendment for automatic enrollment for new full-time employees once they became eligible. She said that employees will be automatically enrolled into the 401(k) Plan at 1% of their annual salary. However, they may opt out prior to their eligibility date, or may choose to contribute more. After one year of employment the Agency matches up to 3% of the employees' annual contribution. She said this proposed amendment would provide an automatic escalation for an employee at 1% and each year increase 1% until the employee reach the maximum of 3% return. The enrollment would take place January 1, 2023, for only new employees.

Ms. Self said we ask for Board approval to the Amendment to the 401(k) Profit-Sharing Plan. The Chair asked for a motion to approve the Amendment to the 401(k) Profit-Sharing Plan. Ms. Edgar made the motion to approve the Amendment to the 401(k) Profit-Sharing Plan. It was seconded by Ms. Palmer Smith, and unanimously approved.

Ms. Johnson asked with the 401(k) Retirement requirement, this will reduce the COLA increase? Ms. Self said they can opt out prior to their eligibility date.

CEO Performance Evaluation Profit-Sharing Plan

Ms. Self reported that the CEO 2021 Performance Evaluation is due July 1, 2021, with the Evaluation Proposed Timeline. She said that Mr. Center will send the Board his accomplishments

for 2020-2021. Ms. Self encouraged Board members to provide comments as a backup. She explained that the full Board will receive the evaluation, and the process will be completed at the Executive Committee Meeting, June 22, 2021.

CHAIRS REPORT

The Chair presented Ms. Palmer Smith with an award for 6 years of service to the Board of Directors.

Ms. Treadwell reported that the teachers and staff were grateful for the kindness expressed by Mr. Jennings and Mr. Couch.

Ms. Self asked the Board to think about taking on the position of treasurer for the Board.

The meeting adjourned at 7:25 P.M.

Ms. Messersmith, Secretary

Date

Capital Area **Community Action** Agency

Conference Call-in Executive Committee Meeting Minutes June 22, 2021

Members in Attendance:

Derrick Jennings, Chair
Kara Palmer Smith, Treasurer
Quincee Messersmith, Secretary
Lauren Johnson, Member-at-Large

CACAA Staff:

Tim Center
Nina Self
Margaret Watson
Stephanie Sgouros

The meeting was called to order at 5:48 PM, by the Chair. A quorum was established.

Member Absent: Brent Couch

The Chair asked for a motion to approve the agenda. Ms. Palmer Smith made a motion to approve the agenda. It was seconded by Ms. Messersmith, and unanimously approved.

ACTION ITEMS

Approval of Minutes

The Chair asked for a motion to approve the minutes of April 27, 2021. Ms. Messersmith made a motion to approve the minutes. It was seconded by Ms. Palmer Smith, and unanimously approved.

FISCAL REPORT

Ms. Sgouros presented the financial report as of April 30, 2021. She said that we have completed seven months of the fiscal year, and as a benchmark would expect the year-to-date actual expenses and revenue to be around 58% of the annual budget, with some Head Start expenses closer to 70%. At month end, the Year to Date Actual Revenue and Expenses are 69% and 66% respectively, with mostly restricted net income of \$250,825 including \$63,977 in the SunTrust Grant and nearly \$35,022 for the Franklin County Fire Victims.

Ms. Sgouros reported that the Non-Federal Share (NFS) Match at April 30, 2021, is \$320,526 or 63% of the target of \$512,345.

New Variances and Explanations

The Finance Director reviewed the financial report noting new variances that were above the budget benchmark for period ending April 30, 2021. She explained that Staff Screening is over budget due to new hires and some turnover as well as COVID. She said we anticipated that the

budget would be over temporarily. However, there were a number of budget items that were over benchmark so a budget amendment will need to be prepared using our COVID funds.

Ms. Sgouros explained that CSBG is over budget benchmark in office supplies and will go over budget but staff will identify budget items that can be re-categorized such as postage and copy which have available funds. She said that medical and dental are over budget due to COVID. Historically, \$500.00 was sufficient for what was needed in that budget so a budget amendment will need to be prepared using COVID funds.

Ms. Sgouros also noted that there were several revenue variances, most of which results from increased donations received directly and indirectly.

Ms. Johnson asked why Disaster Recovery budget and all other budgets will be over budget by September 30, 2021. Ms. Sgouros explained that the DRSF budget was a new budget so during the initial budget preparation we were not sure where the money should be budgeted. So we need program staff to provide Fiscal with a revised budget.

Ms. Johnson asked will the budget be prepared in-house? Ms. Sgouros said it depends on the amount. Ms. Johnson asked will the update be provided to the Board? Ms. Sgouros said any amendment over \$25K will need Board approval. Ms. Johnson asked will the revisions be reflected in the financial statement in August or September? Ms. Sgouros said, yes.

Ms. Johnson asked Mr. Center, if the department managers are being provided with a working calendar or is there a schedule in place to meet deadlines for items for submission to the Fiscal department? Mr. Center said we discuss budgets, as well a number of activities, during our Program Managers meetings every Wednesday of the month. There is no calendar for budget amendments deadlines.

Ms. Palmer Smith asked why overages in rent and space budget line-time? Ms. Sgouros stated this is typical for this time of year, summarizing that CSBG is over budget due to increase in rent that was unexpected; and DRSF was a new program that we were not sure how to budget items; and WAP was due to allocation changed on October 1, 2021, which was not anticipated.

The Chair asked for a motion to approve the Financial Report. Ms. Johnson made a motion to approve the Financial Report. It was seconded by Ms. Palmer Smith, and unanimously approved.

Head Start Refunding

Mr. Center reported that we have a five-year grant from the Department of Health and Human Services (HHS). He said that each year we submit a refunding application which is an update on the previous year's goals; did we meet our goals for the year? and any modifications for the coming year.

Mr. Center said the refunding application was presented before the Policy Council at the meeting, Thursday, June 17, 2021, which was approved. He said the focus was Homeless and becoming the provider for children in homeless situations. The issue of concern was the pandemic which shutdown the Kearney Center. This dramatically changed homeless and how families were served in Leon County and explained that the focus was how to assist homeless children.

Mr. Center said the refunding application being submitted would include information on how we teach our children and the services needed to make improvements to be stronger and better. The application submission goal is to make Head Start facilities the model for Best Practices Early Childhood Safety. He said that we have been updating some of the Head Start equipment with new playgrounds. He explained that with the help of the Education Coordinators our Centers have shown a dramatic improvement in our School Readiness rate through providing families with skills needed to transition out of poverty. Head Start is a two-generation program working with kids in classrooms and families to integrate families into incredible years or the Getting Ahead Program.

Mr. Center said one of the issues of concern is to evaluate our facilities and examine where we have the opportunity to move into a new affordable facility larger in capacity. He explained that Holdings has our main building so Holdings was set up to become a property holder. If we purchase a facility then the property could be managed out of Holdings. This would enable us to have a mixture of Head start students to incorporate fees for services to students to enable us to work with a multitude of socio-economic families. Promoting healthy families with the work that we do with TITUS.

Mr. Center said performance of students regarding kindergarten readiness is attributable to attendance so we are working on expanding transportation options in Jefferson and Franklin Counties to be able to support families with difficulty to get kids to school on time or to offer extended day to provide support to those families that may need a full day child care option.

Ms. Palmer Smith asked where models or Best Practices can be found for kids being served by program dollars? Mr. Center said he would provide a Best Practice Model from the Early Learning Coalition which would provide a mixture of children.

Mr. Center announced that Florida's Constitutional Amendment #2 was approved to move the State minimum wage to \$15.00/hr. which would impact our budget. We propose to increase to a \$12.00 minimum wage to increase the pay rate for Center staff because the outcomes we are receiving have been rewarding.

Ms. Johnson asked when would the changes be effective? Mr. Center said October 1, 2021. She asked would it be 7.0 hr/per day. Mr. Center said, yes. Ms. Johnson said School Readiness will help to increase funds in our budget? Mr. Center said helping parents to become employed and to move out of poverty. He said all of our Centers are ready for School Readiness in Jefferson and Leon Counties.

Ms. Johnson asked will we have Extended Day at all our Centers? Mr. Center said School Readiness funds Extended Day Program and VPK. We are working with some staffing software to assist with this process. Mr. Center said that we ask for Board approval to submit the Refunding Application.

The Chair asked for a motion to approve the filing of the Refunding Application for the Head Start Grant. Ms. Palmer Smith made a motion to approve the refiling of the Refunding Application. It was seconded by Ms. Messersmith, and unanimously approved.

CEO REPORT

Mr. Center said the office has weathered the pandemic and survived. Beginning July 1, 2021, the COVID-19 Policy will be relaxed. Vaccinated staff do not have to wear a mask or be screened upon entry into the office. We are asking staff to share a copy of their vaccine card, and to sign a document that they understand the rules of not being vaccinated. The vaccine card will be kept in each employee's personnel file.

Mr. Center said we will open up to clients July 1, 2021. Any clients visiting the office will need to be masked under the Governors' Orders we cannot ask for proof of being vaccinated so temperature checks will continue.

Mr. Center reported that the Safety Committee is working on a Continuity of Operations Plan (COOP). Should we have a storm or a disaster policy will be in place to continue operations.

Mr. Center said Ms. Sgouros and her team are working with the auditors to get the audit completed for filing by June 30, 2021.

The Disaster Recovery Team is working to get client information uploaded to the NewGen Data Tracking System. The system helps to track eligibility and services we offer to clients. DR is also working with an initiative called "Rebuild Florida". Congress appropriated funds to Florida to help those displaced from their homes with new homes or renovations, basically rebuilding their homes. The Department of Economic Opportunity (DEO) has asked Community Action Agency to assist using those CSBG funds to help with interim housing while these families are displaced.

Mr. Center reported that the Getting Ahead Ceremony was well attended. He said both Community Action and ECHO together are working on the development of an employee resource network a community and prosperity initiative. We are working with organizers on Community Action engagement to consider how Getting Ahead can become a part of employer resource network.

Mr. Center said the Agency maintains regular monthly Head Start management calls. He said he continues scheduled meeting with Jim McShane, CareerSource Capital Region; attended the Tallahassee Chamber of Commerce Annual Meeting to have a conversation on poverty. The

COLA supplemental funds are released. Franklin County renovations of the new facility will be completed by the end of July 2021. A new playground will be built in Franklin at the Van Johnson Complex.

Ms. Palmer Smith asked with the Children's Services Council, how are we preparing for that? Mr. Center said in Leon County they are working through the process to address funding initiatives. There will be opportunities to apply for grant funding in the future.

Mr. Center reported that we currently receive grant funds from the United Way of the Big Bend. We are waiting to hear from them in the next few weeks. He said we have applied to be recognized by the United Way of Northwest Florida (UWNWF), serving Calhoun and Gulf Counties and were accepted.

CHAIR'S REPORT

Ms. Self asked Board members if they reviewed the survey results in the Performance Evaluation for the CEO. There were three Board Members that did not participate. The Chair asked Ms. Self to reach out to those members who did not submit evaluations. The deadline for submission was extended to Friday, June 25, 2021. The evaluation deadline is Friday, June 30, 2021. The Chair will meet with the CEO once all evaluations are received.

Meeting adjourned at 6:55 PM.

Ms. Messersmith, Secretary

Date

**CAPITAL AREA COMMUNITY ACTION AGENCY, INC.
CSBG BOARD OF DIRECTORS ROSTER
DATE OF LAST REVISION: June 30, 2021**

Sector: Public

Name	Entity Represented	Mailing Address & Email Address	Telephone #'s Office Fax Cell	Date when originally seated on board	Date seated for current term	Expiration date of current term	Term Renewal
Ms. Quincee Messersmith, Secretary	Wakulla County Commission Appointee	Wakulla County Commission 18 Gulf Breeze Drive Crawfordville, FL 32327 gmessersmith@mywakulla.com	Cell: (850) 508-7774	04/23/19	04/23/19	*Appointed	

Bolded Names = Executive Committee

Sector: Private

Name	Entity Represented	Mailing Address & Email Address	Telephone #'s Office Fax Cell	Date when originally seated on board	Date when seated for current term	Expiration date of current term	Term Renewal
Mr. Brent Couch, Vice-Chair	Simply Healthcare Plans, Inc.	3711 Shamrock Street, W Apt. 0-271 Tallahassee, FL 32309 Brentacouch@gmail.com	Cell: (850) 980-3337	09/24/19	09/24/22	09/2022	
Ms. Lisa Edgar	Leon County	6328 Duck Call Court Tallahassee, FL 32309 lisaedgar1@ymail.com	Cell: (850) 322-6502	07/24/18	07/24/18	07/2021	
Shanetta Keel	Leon County	716 Midyette Rd Tallahassee, FL 32301 shanettac6@gmail.com	Cell: (352) 222-2771	11/18/19	11/18/19	11/2022	

Bolded Names = Executive Committee

Sector: Low Income

Name	Entity Represented	Mailing Address & Email Address	Telephone #'s Office Fax Cell	Date when originally seated on board	Date when seated for current term	Expiration date of current term	Term Renewal
Mr. Derrick Jennings, Chair	Jefferson County	1095 1 st Street Monticello, FL 32344 Derrick.jennings36@yahoo.com	Cell: (850) 342-8015	11/15/16	11/15/16	11/2019	01/28/2020
Ms. Lauren Johnson, Member-at-Large	Leon County	3417 Sunnyside Drive Tallahassee, FL FSU_gurl18@yahoo.com	Cell: (850) 322-1749	Elected 11/10/16; Seated 11/15/16	11/15/16	11/2019	03/24/2020
Ms. Danielle Graham, Policy Council Chair	Leon County	2305-A Hartsfield Court Tallahassee, FL 32303 Daniellegraham2010@gmail.com	Cell: (850) 408-1718	Seated 03/25/21	03/25/24	03/2027	
Mr. Allen Jones	NAACP Gadsden County	96 Kirby Circle Havana, FL 32333 adiones0215@gmail.com	Cell: (850) 339-6042 Cell: (850) 251- 9832	01/22/19	01/22/19	01/2022	

Bolded Names = Executive Committee

**Financial Statement Narrative
For the Eight Months Ending May 31, 2021
Capital Area Community Action Agency**

As of May 31, 2021, we have completed eight months of the fiscal year and, as a benchmark, we would expect the year-to-date actual expenses and revenue to be around 67% of the annual budget, with some Head Start expenses closer to 80%. At month end, the Year to Date Actual Revenue and Expenses are 79% and 75% respectively, with mostly restricted net income of \$358,155 including \$62,836 in the SunTrust Grant and \$30,784 for Franklin Co. Fire Victims.

Non-Federal Share (NFS) Match at May 31, 2021, is \$367,608, or 72%, of the \$512,345 target.

Expenditure Variances and Explanations

The Agency-wide Statement of Revenue and Expenditures tracks year-to-date progress by budget line item. Actual revenues and expenditures are compared to the original budget for each budget line item by amount and percentage.

Some budget line items may be below or above the expected percentage at any given point in the year. This can be caused by something as innocuous as the revenue or expense occurring unevenly at different points of time during the year, such as a one-time insurance payment. In other words, one twelfth of every budget item is not necessarily paid each month. Therefore, when there is a significant variance, explanations are provided. These explanations frequently feature the terms "over budget" or "over the budget benchmark". "Over budget" usually refers to situations where more has been spent in total than was allocated. It may also refer to unexpected expenses that will cause the line item to be overspent by year/grant end. "Over the budget benchmark" refers to items that are currently over what we would expect, if expense were incurred evenly each month. Usually, the items that are "over the budget benchmark" are not incurred evenly each month and are expected to be at or near what was allocated by year/grant end.

It is important to note that, while a specific line item may be over budget, the overall Agency budget should not be over budget. Adjustments are often made at the end of a grant or fiscal year to ensure that all budgets are balanced.

In Fiscal Year 2020-2021, more than half of all currently active grants have a grant period that differs from the Agency's fiscal year and only one of the Agency's largest grants are on the Agency's same fiscal year.

What this means is that the Agency-wide Statement of Revenue and Expenses has lost some of its effectiveness. While it is still a good way to judge overall performance such as total revenues, total expenditures and net income/(loss), it is less useful by budget line item with differing fiscal years.

To compensate for this issue, we have focused on the major programs' statements instead for individual line item budgets. This leaves us with the following variances:

**Financial Statement Narrative
For the Eight Months Ending May 31, 2021
Capital Area Community Action Agency**

Unemployment – is over budget due to an increase in the agency's SUTA rate. A refund has been mentioned but not an amount. Management will take this into account in planning next year's budget.

Staff Screening–is over the benchmark budget due to a new program and new employees as well as high turnover due to COVID.

Office Supplies – is over the budget in CSBG– staff will work together to identify expenses that might be re-categorized such as postage or copies which have plenty of available funds.

Medical/Dental Supplies – is over budget with a purchase to cover needs. The original budget was only \$500 so the dollar amount over is small. Requested a budget amendment to cover.

Contractual Services – Health/Disabilities- is over benchmark budget and staff will need to evaluate after the school year closes to determine if an amendment is needed before the new school year begins.

Rent/Space Cost – is slightly over budget for CSBG, DRSF and WAP. These budget lines will be amended to accommodate with available funds.

Utilities- are over budget for DRSF and are averaging \$490 per month. At the current rate, this budget line will be over budget by about \$4,500. This budget line item and all other DRSF budget line items that are or are expected to be over budget by September 30th.

General Liability and Property Insurance – is over the benchmark budget due to the 25% deposit payment made in November. This line item will come within budget as the year progresses.

Repairs and Maintenance – Recurring – is slightly over the benchmark budget due to some needed repairs and floor cleaning at the centers as well as a load of mulch.

Repairs and Maintenance- Nonrecurring – is over the DRSF budget due to an August 2020 expense of moving. This is a onetime expense and can be covered with a budget amendment.

Communications – is over the benchmark budget due to repairs and a few split payments between the fiscal years. This should even out over the next few months without any additional repairs needed. The WAP overage which is over budget will be updated during the current modification.

Equipment Maintenance – is slightly over budget due to a small increase equipment costs over the length of the WAP contract. LIHEAP CARES also needs a budget amendment.

**Financial Statement Narrative
For the Eight Months Ending May 31, 2021
Capital Area Community Action Agency**

Equipment Lease - is over the benchmark budget due to the quarterly prepaid postage machine lease deposit. This is expected to even out in subsequent months. It was adjusted in the recent WAP modification and will again be updated during the current WAP modification.

Vehicle Expense - is over budget partially due to the 25% insurance down payment. This category will be reviewed to remove repair expenses and any other expenses related to the camper/trailers that should be charged to direct assistance.

Technology - is over budget due to the annual ChildPlus subscription and the addition of anti-virus software.

Fees, Licenses and Permits - is over budget for DRSF. These small fees were not anticipated when the original budget was submitted to DEO, but there are adequate funds in other categories to cover these expenses.

Dues and Subscriptions - are over budget due to some necessary subscriptions in response to COVID best practices. We will move these charges to the COVID grant once it has been extended.

Special Events - is over budget on the agency statement due to the purchase of caps and gowns out of the Head Start Restricted Fund but is offset by unbudgeted donations in Special Events Revenue.

Client Assistance - is over budget due to a grant that finished in March of this year. Remaining funds in all categories of the grant were spent on clients in need. As the grant was closed out, no budget amendment is required.

Equipment (\$5,000 or More) - is at budget due to the purchase of a server replacement. Adjustments will be made to the program budgets to accommodate.

Expendable Equipment - is over budget due to the purchase of several computers and other equipment. Adjustments will be made to the program budgets to accommodate.

Registration Fees - is over budget for the agency overall, but is a small amount and will be absorbed into the other training categories.

Meetings / Workshops / Training - shows a negative budget on the agency statement due to the WAP amendment that covers 10/1/2017 - 9/30/2021. CSBG is slightly over budget with no more expenditures expected during this award cycle.

Training/Staff Development - is at budget for CSBG due to uneven expenses throughout the year. No more training is expected to occur prior to the next award of funds.

We had several revenue variances, most of which resulted from increased donations received directly and indirectly.

**Capital Area Community Action Agency
Statement of Revenues and Expenditures
For the Eight Months Ended 5/31/2021**

		Total Budget - Original	Current Year Actual	Total Budget Variance - Original	%
Revenue					
Government Contracts - FEDERAL - DIRECT	4000	3,731,943	2,626,601	(1,105,342)	70%
Government Contracts - Federal Indirect	4005	0	6,708	6,708	100%
Government Contracts - STATE	4010	4,502,314	3,776,893	(725,420)	84%
Government Contracts - LOCAL	4020	131,500	96,574	(34,926)	73%
Grants - Other Not-for-Profits	4100	82,424	179,005	96,581	217%
Grants - All Other Sources	4120	36,950	102,137	65,187	276%
Contributions	4200	500	7,033	6,533	100%
Contributions- Restricted	4210	47,631	59,154	11,523	124%
Special Events	4300	0	2,089	2,089	100%
Commissions-Vending/Photo	4320	2,000	1,218	(782)	61%
Interest Income	4950	0	2,180	2,180	100%
Fringe Pool Revenue	4960	850,000	574,400	(275,600)	68%
Indirect Pool Revenue	4970	639,884	427,486	(212,398)	67%
Other Revenue	4995	3,000	27,932	24,932	931%
Total Revenue		10,028,146	7,889,411	(2,138,735)	79%
Expenditures					
Salaries & Wages	6010	2,973,565	1,978,932	994,633	67%
Fringe	6110	871,740	573,478	298,262	66%
FICA	6120	200,000	139,088	60,912	70%
Unemployment	6130	30,000	37,982	(7,982)	127%
Workers Compensation	6140	35,000	23,676	11,324	68%
Health Insurance	6150	480,000	297,063	182,937	62%
Life Insurance	6160	30,000	18,311	11,689	61%
Retirement	6170	50,000	35,316	14,684	71%
Staff Screenings	6180	4,777	1,468	3,309	31%
Indirect Costs	6210	660,414	432,647	227,767	66%
Travel - In Area	6310	12,488	7,157	5,331	57%
Travel - Out of Area	6315	489	0	489	0%
Office Supplies	6410	23,840	19,637	4,203	82%
Program Supplies	6415	30,130	16,919	13,211	56%
Classroom Supplies	6420	50,347	16,271	34,076	32%
Kitchen Supplies	6430	30,604	9,049	21,555	30%
Medical/Dental Supplies	6440	500	895	(395)	179%
Copies/Printing/Copier	6510	34,339	17,809	16,530	52%
Postage and Delivery Expense	6600	5,810	2,482	3,328	43%
Contractual Services/Professional	6710	461,238	208,231	253,008	45%
Contractual Services - Health/Disabilities	6715	174,225	149,699	24,526	86%

**Capital Area Community Action Agency
Statement of Revenues and Expenditures
For the Eight Months Ended 5/31/2021**

Rent/Space Cost	6810	300,236	238,959	61,277	80%
Utilities	6820	99,942	70,013	29,929	70%
General Liability and Property Insurance	6830	46,859	46,562	297	99%
Communications	6840	76,120	67,182	8,938	88%
Repairs & Bldg Maintenance- Recurring	6850	107,555	95,990	11,565	89%
Repairs & Bldg Maintenance -	6855	39,472	9,010	30,462	23%
Equipment Maintenance	6910	32,541	21,932	10,609	67%
Vehicle Expense	6920	80,820	27,061	53,759	33%
Equipment Lease	6930	15,350	6,648	8,702	43%
Technology	6940	30,644	23,004	7,639	75%
Fees, Licenses, and Permits	7010	4,387	1,493	2,894	34%
Dues/Subscriptions	7020	9,845	12,088	(2,243)	123%
Special Events	7110	2,000	2,384	(384)	119%
Client Assistance	7210	2,647,826	2,724,516	(76,690)	103%
Equipment (\$5,000 or more)	7310	18,140	17,590	550	97%
Expendable Equipment	7320	35,030	17,847	17,183	51%
Registration Fees	7410	800	1,145	(345)	143%
Meetings/Workshops/Training	7420	(2,649)	9,753	(12,402)	-368%
Training/Staff Development	7430	44,663	23,676	20,987	53%
Advisory/Board Member Expenses	7440	5,000	1,411	3,589	28%
Advertising	7450	31,388	9,930	21,458	32%
Parent Activities	7460	1,200	0	1,200	0%
Raw Food Cost	7510	217,612	114,768	102,843	53%
Legal Expenses	7530	17,000	177	16,824	1%
Interest Expense	7610	2,750	0	2,750	0%
Bank Service Charges	7630	4,110	2,009	2,101	49%
Total Expenditures		<u>10,028,146</u>	<u>7,531,256</u>	<u>2,496,889</u>	75%
Excess Revenue over (under) Expenditures		<u>0</u>	<u>358,155</u>	<u>358,154</u>	

Capital Area Community Action Agency
Balance Sheet
As of 5/31/2021

	Current Period Balance
Assets	
Petty Cash	315
Cash Operating Hancock Bank	204,087
Cash - Health Insurance Imprest Account	47,730
Cash - Money Market Accounts	77,223
Cash - Restricted	99,119
Grants Receivable	1,670,685
Property and Equipment Net	<u>322,729</u>
 Total Assets	 <u>2,421,888</u>
Liabilities and Net Assets	
Liabilities	
Accounts Payable	123,836
Accrued Leave	57,177
Accrued Wages	153,046
Accrued Fringe Benefits	(705)
Contract Advances	263,701
Contingent Liab Sunshine St Micro Obligated	46,918
Liability- Head Start Parent Activity	3,605
Line of Credit	26,866
Notes Payable	<u>846,973</u>
Total Liabilities	1,521,417
Net Assets	
Beginning Net Assets	
Unrestricted Net Assets	217,418
Invested Property and Equipment	<u>324,898</u>
Total Beginning Net Assets	542,316
Current Net Income	<u>358,155</u>
Total Net Assets	<u>900,471</u>
 Total Liabilities and Net Assets	 <u>2,421,888</u>

Capital Area Community Action Agency
CSBG - Statement of Revenues and Expenditures
From Grant Inception Through 5/31/2021

CSBG

10/1/2016 - 9/30/2021

93%

		<u>Total Budget - Original</u>	<u>Current Period Actual</u>	<u>Total Budget Variance - Original</u>	<u>%</u>
Revenue					
Government Contracts - STATE	4010	<u>3,073,978</u>	<u>2,563,829</u>	<u>(510,149)</u>	83%
Total Revenue		<u>3,073,978</u>	<u>2,563,829</u>	<u>(510,149)</u>	83%
Expenditures					
Salaries & Wages	6010	1,194,483	1,028,783	165,700	86%
Fringe	6110	340,741	293,624	47,117	86%
Staff Screenings	6180	2,562	1,788	774	70%
Indirect Costs	6210	296,068	253,224	42,844	86%
Travel - In Area	6310	37,417	20,347	17,070	54%
Travel - Out of Area	6315	20,398	5,307	15,091	26%
Office Supplies	6410	11,108	11,386	(278)	103%
Copies/Printing/Copier	6510	17,324	9,374	7,949	54%
Postage and Delivery Expense	6600	4,527	1,742	2,785	38%
Contractual Services/Professional	6710	49,906	31,662	18,244	63%
Rent/Space Cost	6810	132,086	134,403	(2,316)	102%
Utilities	6820	16,604	13,286	3,318	80%
General Liability and Property Insurance	6830	22,510	22,389	122	99%
Communications	6840	52,303	51,692	611	99%
Repairs & Bldg Maintenance- Recurring	6850	16,124	11,520	4,604	71%
Equipment Maintenance	6910	16,775	14,068	2,707	84%
Vehicle Expense	6920	54,256	61,303	(7,047)	113%
Equipment Lease	6930	7,435	4,608	2,827	62%
Technology	6940	20,643	13,151	7,492	64%
Fees, Licenses, and Permits	7010	11,433	6,822	4,611	60%
Dues/Subscriptions	7020	22,404	20,679	1,725	92%
Client Assistance	7210	650,757	466,315	184,442	72%
Equipment (\$5,000 or more)	7310	824	824	0	100%
Expendable Equipment	7320	23,585	17,732	5,853	75%
Registration Fees	7410	14,666	10,506	4,159	72%
Meetings/Workshops/Training	7420	20,959	21,205	(246)	101%
Training/Staff Development	7430	1,000	995	5	100%
Advertising	7450	<u>15,079</u>	<u>5,782</u>	<u>9,297</u>	38%
Total Expenditures		<u>3,073,978</u>	<u>2,534,518</u>	<u>539,460</u>	82%
Excess Revenue over (under) Expenditures		<u>0</u>	<u>29,311</u>	<u>29,311</u>	

Capital Area Community Action Agency
CSBG DRSF - Statement of Revenues and Expenditures
From Grant Inception Through 5/31/2021

CSBG DRSF

		Total Budget - Original	Current Period Actual	Total Budget Variance Original	%
	67%				
Revenue					
Government Contracts - STATE	4010	1,299,999	506,318	(793,681)	39%
Contributions- Restricted	4210	0	(2,500)	(2,500)	
Total Revenue		<u>1,299,999</u>	<u>503,818</u>	<u>(796,181)</u>	39%
Expenditures					
Salaries & Wages	6010	295,367	108,029	187,338	37%
Fringe	6110	85,597	31,307	54,290	37%
Staff Screenings	6180	178	499	(321)	280%
Indirect Costs	6210	69,183	25,317	43,866	37%
Travel - In Area	6310	4,583	2,344	2,239	51%
Travel - Out of Area	6315	611	0	611	0%
Office Supplies	6410	0	5,288	(5,288)	100%
Copies/Printing/Copier	6510	1,500	699	801	47%
Postage and Delivery Expense	6600	250	55	195	22%
Contractual Services/Professional	6710	46,111	8,069	38,042	17%
Rent/Space Cost	6810	8,556	37,480	(28,925)	438%
Utilities	6820	2,333	4,870	(2,536)	209%
General Liability and Property Insurance	6830	3,333	0	3,333	0%
Communications	6840	10,500	10,593	(93)	101%
Repairs & Bldg Maintenance- Recurring	6850	2,250	2,738	(488)	122%
Repairs & Bldg Maintenance - Nonrecurring	6855	250	384	(134)	154%
Equipment Maintenance	6910	6,989	900	6,089	13%
Vehicle Expense	6920	50,000	80	49,920	0%
Equipment Lease	6930	1,000	698	302	70%
Technology	6940	3,065	2,372	692	77%
Fees, Licenses, and Permits	7010	0	60	(60)	100%
Client Assistance	7210	686,408	245,819	440,589	36%
Equipment (\$5,000 or more)	7310	824	824	0	100%
Expendable Equipment	7320	11,111	5,336	5,775	48%
Advertising	7450	10,000	6,908	3,092	69%
Total Expenditures		<u>1,299,999</u>	<u>500,668</u>	<u>799,331</u>	39%
Excess Revenue over (under) Expenditures		(0)	<u>3,150</u>	<u>3,151</u>	

Capital Area Community Action Agency
LIHEAP - Statement of Revenues and Expenditures
From Grant Inception Through 5/31/2021

LIHEAP

4/1/2017 - 9/30/2021

		Total	Current	Total	
		Budget -	Period	Budget	
	93%	Original	Actual	Variance -	
				Original	%
Revenue					
Government Contracts - STATE	4010	<u>9,467,387</u>	<u>7,769,944</u>	<u>(1,697,443)</u>	82%
Total Revenue		<u>9,467,387</u>	<u>7,769,944</u>	<u>(1,697,443)</u>	82%
Expenditures					
Salaries & Wages	6010	1,117,957	967,242	150,715	87%
Fringe	6110	319,882	277,685	42,197	87%
Staff Screenings	6180	2,679	919	1,761	34%
Indirect Costs	6210	279,598	239,283	40,315	86%
Travel - In Area	6310	13,511	6,423	7,088	48%
Travel - Out of Area	6315	8,926	674	8,252	8%
Office Supplies	6410	11,500	8,953	2,547	78%
Copies/Printing/Copier	6510	22,131	15,679	6,452	71%
Postage and Delivery Expense	6600	5,686	3,003	2,683	53%
Contractual Services/Professional	6710	42,500	38,294	4,206	90%
Rent/Space Cost	6810	109,245	121,412	(12,167)	111%
Utilities	6820	14,465	9,872	4,593	68%
General Liability and Property	6830	15,550	17,012	(1,462)	109%
Communications	6840	39,495	40,419	(924)	102%
Repairs & Bldg Maintenance- Recurring	6850	15,568	10,666	4,902	69%
Equipment Maintenance	6910	13,690	9,572	4,118	70%
Vehicle Expense	6920	14,390	3,631	10,759	25%
Equipment Lease	6930	7,475	3,931	3,545	53%
Technology	6940	21,651	12,327	9,324	57%
Fees, Licenses, and Permits	7010	1,150	432	718	38%
Dues/Subscriptions	7020	975	175	800	18%
Client Assistance	7210	7,355,558	6,001,964	1,353,594	82%
Equipment (\$5,000 or more)	7310	1,237	1,237	0	100%
Expendable Equipment	7320	18,530	14,402	4,128	78%
Registration Fees	7410	6,400	2,470	3,930	39%
Meetings/Workshops/Training	7420	3,138	280	2,858	9%
Training/Staff Development	7430	2,000	0	2,000	0%
Advertising	7450	<u>2,500</u>	<u>1,082</u>	<u>1,418</u>	43%
Total Expenditures		<u>9,467,387</u>	<u>7,809,039</u>	<u>1,658,347</u>	82%
Excess Revenue over (under) Expenditures		<u>0</u>	<u>(39,095)</u>	<u>(39,095)</u>	

Capital Area Community Action Agency
LIHEAP CARES - Statement of Revenues and Expenditures
From Grant Inception through 5/31/2021

LIHEAP CARES

		Total Budget - Original	Current Period Actual	Total Budget Variance - Original	%
	67%				
Revenue					
Government Contracts - STATE	4010	<u>1,677,633</u>	<u>305,770</u>	<u>(1,371,863)</u>	18%
Total Revenue		<u>1,677,633</u>	<u>305,770</u>	<u>(1,371,863)</u>	18%
Expenditures					
Salaries & Wages	6010	190,333	45,669	144,665	24%
Fringe	6110	55,159	13,124	42,035	24%
Staff Screenings	6180	480	301	179	63%
Indirect Costs	6210	44,581	10,613	33,968	24%
Travel - In Area	6310	1,113	0	1,113	0%
Office Supplies	6410	2,800	985	1,815	35%
Copies/Printing/Copier	6510	2,800	690	2,110	25%
Postage and Delivery Expense	6600	700	0	700	0%
Contractual Services/Professional	6710	6,097	0	6,097	0%
Rent/Space Cost	6810	7,700	0	7,700	0%
Repairs & Bldg Maintenance-	6850	4,194	0	4,194	0%
Equipment Maintenance	6910	0	900	(900)	100%
Vehicle Expense	6920	1,400	0	1,400	0%
Technology	6940	4,613	0	4,613	0%
Client Assistance	7210	1,342,298	231,797	1,110,501	17%
Equipment (\$5,000 or more)	7310	1,237	1,237	0	100%
Expendable Equipment	7320	8,231	0	8,231	0%
Advertising	7450	<u>3,897</u>	<u>504</u>	<u>3,393</u>	13%
Total Expenditures		<u>1,677,633</u>	<u>305,819</u>	<u>1,371,814</u>	18%
Excess Revenue over (under) Expenditures		<u>0</u>	<u>(49)</u>	<u>(49)</u>	

Capital Area Community Action Agency
WAP - Statement of Revenues and Expenditures
From Grant Inception Through 5/31/2021

		Total	Current	Total	
	92%	Budget -	Period	Variance	
		Original	Actual	Original	%
Revenue					
Government Contracts - STATE	4010	<u>2,284,459</u>	<u>1,098,406</u>	<u>(1,186,052)</u>	48%
Total Revenue		<u>2,284,459</u>	<u>1,098,406</u>	<u>(1,186,052)</u>	48%
Expenditures					
Salaries & Wages	6010	320,116	285,669	34,447	89%
Fringe	6110	91,294	81,995	9,299	90%
Staff Screenings	6180	200	0	200	0%
Indirect Costs	6210	81,690	70,281	11,409	86%
Travel - In Area	6310	17,000	10,440	6,560	61%
Office Supplies	6410	4,000	3,753	247	94%
Copies/Printing/Copier	6510	1,500	1,420	80	95%
Postage and Delivery Expense	6600	900	533	367	59%
Contractual Services/Professional	6710	23,314	4,825	18,489	21%
Rent/Space Cost	6810	16,600	16,652	(52)	100%
Utilities	6820	4,000	3,443	557	86%
General Liability and Property Insurance	6830	41,628	26,057	15,571	63%
Communications	6840	8,900	9,029	(129)	101%
Repairs & Bldg Maintenance- Recurring	6850	7,650	2,973	4,677	39%
Equipment Maintenance	6910	2,950	3,032	(82)	103%
Vehicle Expense	6920	18,000	14,834	3,166	82%
Equipment Lease	6930	1,200	1,257	(57)	105%
Technology	6940	850	439	411	52%
Fees, Licenses, and Permits	7010	1,350	1,054	296	78%
Dues/Subscriptions	7020	15,500	5,925	9,575	38%
Client Assistance	7210	1,586,488	522,113	1,064,375	33%
Equipment (\$5,000 or more)	7310	1,649	1,099	550	67%
Expendable Equipment	7320	5,000	3,560	1,440	71%
Registration Fees	7410	2,452	1,776	676	72%
Meetings/Workshops/Training	7420	29,327	15,080	14,247	51%
Advertising	7450	900	788	112	88%
Total Expenditures		<u>2,284,459</u>	<u>1,088,028</u>	<u>1,196,431</u>	48%
Excess Revenue over (under) Expenditures		<u>0</u>	<u>10,379</u>	<u>10,379</u>	

Capital Area Community Action Agency
Head Start -Statement of Revenues and Expenditures
For the Eight Months Ended 5/31/2021

1064 - Head Start

67-80%

		Total Budget - Original	Current Period Actual	Total Budget Variance - Original %	
Revenue					
Government Contracts - FEDERAL - DIRECT	4000	<u>3,695,531</u>	<u>2,594,258</u>	<u>(1,101,273)</u>	70%
Total Revenue		<u>3,695,531</u>	<u>2,594,258</u>	<u>(1,101,273)</u>	70%
Expenditures					
Salaries & Wages	6010	1,783,812	1,292,216	491,596	72%
Fringe	6110	516,949	374,485	142,464	72%
Staff Screenings	6180	2,500	602	1,898	24%
Indirect Costs	6210	417,818	302,837	114,981	72%
Travel - In Area	6310	4,000	1,542	2,458	39%
Office Supplies	6410	7,500	5,695	1,805	76%
Program Supplies	6415	26,935	16,829	10,106	62%
Classroom Supplies	6420	44,847	5,773	39,074	13%
Kitchen Supplies	6430	7,015	73	6,942	1%
Medical/Dental Supplies	6440	500	895	(395)	179%
Copies/Printing/Copier	6510	20,000	7,402	12,598	37%
Postage and Delivery Expense	6600	1,500	1,059	441	71%
Contractual Services/Professional	6710	31,000	5,144	25,856	17%
Contractual Services - Health/Disabilities	6715	159,139	139,244	19,895	87%
Rent/Space Cost	6810	207,589	140,259	67,330	68%
Utilities	6820	77,612	59,917	17,695	77%
General Liability and Property Insurance	6830	28,000	16,328	11,672	58%
Communications	6840	47,000	36,801	10,199	78%
Repairs & Bldg Maintenance- Recurring	6850	96,000	84,535	11,465	88%
Repairs & Bldg Maintenance - Nonrecurring	6855	33,772	8,917	24,855	26%
Equipment Maintenance	6910	18,000	13,245	4,755	74%
Vehicle Expense	6920	30,000	15,908	14,092	53%
Equipment Lease	6930	9,600	3,368	6,232	35%
Technology	6940	10,545	9,248	1,297	88%
Fees, Licenses, and Permits	7010	2,500	621	1,879	25%
Dues/Subscriptions	7020	2,600	4,124	(1,524)	159%
Special Events	7110	2,000	0	2,000	0%
Equipment (\$5,000 or more)	7310	7,696	7,696	0	100%
Expendable Equipment	7320	5,000	7,908	(2,908)	158%

**Capital Area Community Action Agency
Head Start -Statement of Revenues and Expenditures
For the Eight Months Ended 5/31/2021**

Meetings/Workshops/Training	7420	500	662	(162)	132%
Training/Staff Development	7430	43,163	9,227	33,936	21%
Advisory/Board Member Expenses	7440	2,500	0	2,500	0%
Advertising	7450	4,000	1,453	2,547	36%
Parent Activities	7460	1,200	0	1,200	0%
Raw Food Cost	7510	<u>42,739</u>	<u>20,342</u>	<u>22,397</u>	48%
Total Expenditures		<u>3,695,531</u>	<u>2,594,355</u>	<u>1,101,176</u>	70%
Excess Revenue over (under) Expenditures		<u>0</u>	<u>(97)</u>	<u>(97)</u>	

Capital Area Community Action Agency, Inc.
Head Start NFS Match Requirements
For the Month Ending May 31, 2021

Match Source	Total Needed	YTD	YTD %	Remaining	Remaining %
Government Contracts - Local		31,042			
Grants - Other Not for Profits		-			
In-Kind Revenue		317,700			
VPK/SR		18,866			
	512,345	367,608	72%	144,737	28%

May 2021 Head Start Credit Card Expenses

Vendor ID	Fund	GL	Activity	Effective	Expenses	Transaction Description
	Code	Code	Code	Date		
HANCOCK CC	1064	6410	252	5/27/2021	137.98	#7303, KRISTIN JACKSON RESHARD, VISA, 5/57/21, SUPPLIES
HANCOCK CC	1064	6920	255	5/27/2021	45.00	#4466, DARREL JAMES, VISA, 5/27/2021, GAS HS VEHICLE
HANCOCK CC	1064	6920	255	5/27/2021	47.00	#4466, DARREL JAMES, VISA, 5/27/2021, GAS HS VEHICLE
HANCOCK CC	1064	7430	255	5/27/2021	2,474.91	#4466, DARREL JAMES, VISA, 5/27/2021, TRAINING 3 STAFF
HANCOCK CC	1064	7020	255	5/27/2021	199.90	#4466, DARREL JAMES, VISA, 5/27/2021, ZOOM SUBSCRIPTION
HANCOCK CC	1064	7430	000	5/27/2021	1,743.00	#7366, NINA SINGLETON SELF, VISA, 5/27/2021, PROCURE 7 STAFF
HANCOCK CC	1064	7450	000	5/27/2021	165.39	#7366, NINA SINGLETON SELF, VISA, 5/27/2021, INDEED
HANCOCK CC	1064	6420	256	5/27/2021	32.46	#5810, VENITA TREADWELL, VISA, 5/27/2021, SUPPLIES
HANCOCK CC	1064	6920	255	5/27/2021	40.00	#5810, VENITA TREADWELL, VISA, 5/27/2021, GAS, HS VEHICLE
HANCOCK CC	1064	7420	255	5/27/2021	34.87	#5810, VENITA TREADWELL, VISA, 5/27/2021, K SMITH TRAINING
HANCOCK CC	1064	7420	255	5/27/2021	627.00	#5810, VENITA TREADWELL, VISA, 5/27/2021, K SMITH TRAINING
HANCOCK CC	1064	7430	255	5/27/2021	34.04	#5810, VENITA TREADWELL, VISA, 5/27/2021, K SMITH TRAINING
LOWES	1064	6415	258	5/1/2021	15.19	#82130109084241, HEAD START, MAY 2021
LOWES	1064	6420	250	5/1/2021	140.21	#82130109084241, HEAD START, MAY 2021
LOWES	1064	6420	251	5/1/2021	106.24	#82130109084241, HEAD START, MAY 2021
LOWES	1064	6850	256	5/1/2021	25.40	#82130109084241, HEAD START, MAY 2021
LOWES	1064	6850	256	5/1/2021	332.95	#82130109084241, HEAD START, MAY 2021
LOWES	1064	6850	258	5/1/2021	403.39	#82130109084241, HEAD START, MAY 2021
Transactio					<u>6,604.93</u>	



Invoice

Indeed, Inc
 Mail code 5160
 P.O. Box 660367
 Dallas, TX
 75266-0367
 billing@indeed.com

Invoice #: 43666774
 Date: 05/16/2021
 Due Date: 05/16/2021

Bill to: Capital Area Community Action Agency, Inc.
 309 Office Plaza Drive
 Tallahassee, FL 32301
 nina.self@cacaainc.org

Total Amount: 501.19 USD

Total Due: 0.00 USD

Description / Memo	Amount
May 2021 Sponsored Jobs on Indeed.com	501.19 USD
Sales tax	0.00 USD
Total Amount	501.19 USD

PAID INVOICE
THIS INVOICE IS FOR YOUR RECORDS

Date: 05/16/2021

Terms: Due upon receipt

Due Date: 05/16/2021

7450

3368	67%	335.80
1064	33%	165.89
		<u>501.19</u>



HANCOCK
WHITNEY

HANCOCK WHITNEY BANK
PO BOX 61750
NEW ORLEANS LA 70161-1750

Visa BusinessCard
Statement of Account
Issued by Hancock Whitney Bank

MEMO STATEMENT

Account Number

Statement Date

05-27-21

0014PRAA-008147-0001-0001-2



KRISTIN JACKSON
CAPITAL AREA CAA
309 OFFICE PLAZA DR
TALLAHASSEE, FL 32301-2729

**N0008147

STATEMENT MESSAGES

Save time and money. Automatically. For hassle-free details and to start saving with your eligible Hancock Whitney Business Credit Card for FREE today, visit visasavingsedge.com.

TRANSACTION DETAIL

Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
05-19	05-18	24399001138295044084885	5732	BEST BUY 00004358 TALLAHASSEE FL	M137.98✓

Handwritten signature
6/4/21

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY
05-27-21	XXXXXXXXXXXX	
CUSTOMER SERVICE CALL Toll Free 1-800-448-8812		NEW PURCHASES AND OTHER CHARGES 137.98
		NEW CASH ADVANCES .00
		CREDITS .00
		STATEMENT TOTAL 137.98
		TOTAL IN DISPUTE .00
		CREDIT LIMIT 2,000.00



HANCOCK WHITNEY BANK
PO BOX 61750
NEW ORLEANS LA 70161-1750

Visa BusinessCard
Statement of Account
Issued by Hancock Whitney Bank

0014TRAA - 006475 - 0001 - 0001 - 2



DARREL JAMES
CAPITAL AREA CAA
309 OFFICE PLAZA DR
TALLAHASSEE, FL 32301-2729

***N0006475

MEMO STATEMENT

Account Number

Statement Date

05-27-21

STATEMENT MESSAGES

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TRANSACTION DETAIL

Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
05-03	04-30	24492151121637510223117	7392	EVENT* CHILDPLUS SOFTW WWW.OVENT.COM VA	M2,474.91 ✓
05-07	05-05	24692161126100795071224	5542	GATE 1194 Q80 TALLAHASSEE FL	M45.00 ✓
05-07	05-06	24011341126000053902163	4814	ZOOM.US 888-799-9668 WWW.ZOOM.US CA	M199.90 ✓
05-12	05-10	24692161131100439099774	5542	GATE 1194 Q80 TALLAHASSEE FL	M47.00 ✓

OK
6/4/21

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY
05-27-21		
CUSTOMER SERVICE CALL Toll Free 1-800-448-8812		NEW PURCHASES AND OTHER CHARGES 2,766.81
		NEW CASH ADVANCES .00
		CREDITS .00
		STATEMENT TOTAL 2,766.81
		TOTAL IN DISPUTE .00
		CREDIT LIMIT 3,000.00



**HANCOCK
WHITNEY**

HANCOCK WHITNEY BANK
PO BOX 61750
NEW ORLEANS LA 70161-1750

Visa BusinessCard
Statement of Account
Issued by Hancock Whitney Bank

0014FRAA - 004715 - 0001 - 0001 - 2



NINA SINGLETON
CAPITAL AREA CAA
309 OFFICE PLAZA DR
TALLAHASSEE, FL 32301-2729

**N0004715

MEMO STATEMENT

Account Number

Statement Date

05-27-21

STATEMENT MESSAGES

Save time and money. Automatically. For hassle-free details and to start saving with your eligible Hancock Whitney Business Credit Card for FREE today, visit visasavingsedge.com.

TRANSACTION DETAIL

Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
05-03	05-01	24692161122100528817818	5969	INDEED 203-564-2400 CT	M18.31 ✓
05-06	05-05	24559301125900018503813	8398	UNITED PARTNERS FOR HUMAN 850-2968330 FL	M595.00 ✓
05-07	05-06	24055231126207785100012	2741	AHA PROCESS INC 281-426-5300 TX	M1,194.00 ✓
05-07	05-06	24055231126207785100020	2741	AHA PROCESS INC 281-426-5300 TX	M1,495.00 ✓
05-12	05-10	24137461131500794542325	5942	TALLAHASSEE CC BKST #795 TALLAHASSEE FL	M224.75 ✓
05-17	05-16	24692161137100535829722	5969	INDEED 203-564-2400 CT	M501.19 ✓
05-17	05-14	24116411134200079900028	8111	CROWN CAPITAL FAMILY 4049743484 GA	M1,743.00 ✓
05-26	05-25	24269791146000981203974	5812	MARCOS PIZZA - 8078 TALLAHASSEE FL	M41.98 ✓
05-27	05-26	24269791147000994310740	5812	MARCOS PIZZA - 8078 TALLAHASSEE FL	M59.10 ✓

Head Street

86
6/14/21

STATEMENT DATE 05-27-21		ACCOUNT NUMBER [REDACTED]	ACCOUNT SUMMARY
CUSTOMER SERVICE CALL Toll Free 1-800-448-8812			NEW PURCHASES AND OTHER CHARGES 5,872.33
			NEW CASH ADVANCES .00
			CREDITS .00
			STATEMENT TOTAL 5,872.33
			TOTAL IN DISPUTE .00
			CREDIT LIMIT 6,000.00



**HANCOCK
WHITNEY**

HANCOCK WHITNEY BANK
PO BOX 61750
NEW ORLEANS LA 70161-1750

Visa BusinessCard
Statement of Account
Issued by Hancock Whitney Bank

0014FRAA - 008972 - 0001 - 0001 - 2



VENITA TREADWELL
CAPITAL AREA CAA
309 OFFICE PLAZA DR
TALLAHASSEE, FL 32301-2729

***N0008972

MEMO STATEMENT

Account Number

Statement Date

05-27-21

STATEMENT MESSAGES

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TRANSACTION DETAIL

Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
05-10	05-07	24226381128091002604369	5411	WAL-MART #3307 CRAWFORDVILLE FL	M32.48 ✓
05-10	05-07	24692161128100095548341	5542	CIRCLE K 05986 TALLAHASSEE FL	M40.00 ✓
05-18	05-17	24226381138091004480873	5542	SAMSCLUB #8119 PENSACOLA FL	M34.04 ✓
05-24	05-20	24692161141100589809780	5542	CIRCLE K # 21442 TALLAHASSEE FL	M34.87 ✓
05-24	05-20	24755421141161411718823	3604	HILTON GARDEN INN PENSOLA 850-4798900 FL 355758 ARRIVAL: 05-17-21	M627.00 ✓

Handwritten signature/initials
6/4/21

STATEMENT DATE 05-27-21		ACCOUNT NUMBER [REDACTED]	ACCOUNT SUMMARY	
CUSTOMER SERVICE CALL Toll Free 1-800-448-8812			NEW PURCHASES AND OTHER CHARGES	768.37
			NEW CASH ADVANCES	.00
			CREDITS	.00
			STATEMENT TOTAL	768.37
			TOTAL IN DISPUTE	.00
			CREDIT LIMIT	4,000.00

LOWE'S 4PROS

123 4567 890123 4

04/11

COMPANY

BUSINESS ADVANTAGE

0% INTEREST FOR 60 DAYS**

Learn more at [Lowes.com/ProCreditOffer](https://www.lowes.com/ProCreditOffer).

*Loyalty program subject to Loyalty Terms & Conditions. Details at Lowes.com/loyaltyterms.
 **Offer subject to credit approval. For details, see disclosure slip at store or visit Lowes.com/credit.

Visit us at www.lowes.com/credit
Customer Service: 1-800-444-1408

Lowe's® Business Advantage

CAPITAL AREA COMM ACTION
Account Number [REDACTED]

Summary of Account Activity:	
Previous Balance	\$672.93
- Payments	\$672.93
- Other Credits	\$0.00
+ Purchases/Debits	\$1,023.38
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
New Balance	\$1,023.38
Credit Limit	\$11,000.00
Available Credit	\$9,976.00
Statement Closing Date	06/02/2021
Days in Billing Cycle	31

Payment Information	
New Balance	\$1,023.38
Total Minimum Payment Due	\$43.00
Payment Due Date	06/28/2021

Transaction Summary				Amount
Tran Date	Post Date	Reference Number/ Invoice Number	Description of Transaction or Credit	
				\$140.21
05/03	05/03	12402	STORE 0417 TALLAHASSEE FL	\$25.40
05/07	05/07	53061	STORE 0417 TALLAHASSEE FL	(\$672.93)
			PAYMENT - THANK YOU	\$121.43
05/15	05/15		STORE 0417 TALLAHASSEE FL	\$332.95
05/26	05/26	07842	STORE 0417 TALLAHASSEE FL	\$403.39
05/28	05/28	23449	STORE 0417 TALLAHASSEE FL	
05/28	05/28	23481	STORE 0417 TALLAHASSEE FL	

Interest Charge Calculation
Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	Expiration Date	Annual Percentage Rate	Balance Subject To Interest Rate	Interest Charge	Balance Method
Regular Purchases	NA	21.99%	\$0.00	\$0.00	2D

PAYMENT DUE BY 5 P.M. (ET) ON THE DUE DATE.

PAYMENT DUE BY 5 P.M. (ET) ON THE DUE DATE.
 NOTICE: We may convert your payment into an electronic debit. See reverse for details, Billing Rights Information and other important information.

COST ALLOCATION PLAN

Capital Area Community Action Agency, Inc. has a written Accounting Policies and Procedures Manual. The Sections which are specific to the Cost Allocation Plan are listed below and these policies and procedures describe the cost allocation method that the agency follows for all federal, state and local grants.

Title	Description
Accounting Department Overview	Organization Structure & Departmental Responsibilities
Standards for Financial Systems	Procedures to carry out standards
Administration of Federal Awards	Pre and Post award activities and compliance with regulations
Cost Sharing & Matching	Overview & flow chart
Charging of Costs to Federal Awards	Allow ability of direct, indirect and joint costs. Accounting for specific elements of costs.
Accounts Payable Management	Policies & Procedures for payment
Monitoring Performance	Description of procedures
Budget and Program revisions	Rules to follow
Organization Chart	Agency overview and Head Start Program

The agency operates an Indirect Cost Pool for its administrative expenses. The agency has an indirect cost rate agreement with the cognizant agency-the US Department of Health and Human Services. A copy of the recent Indirect Cost Rate agreement is included in the required document list.

The agency operates a Fringe Pool to disburse the expenses for fringe benefits that the agency pays. The agency charges 28.48% (28.98% effective October 1, 2019) of the direct wages for fringe benefit to all grants where there is a payroll element. This is noted in the Indirect Cost Rate agreement.

ACCOUNTING DEPARTMENT OVERVIEW

Organization

The accounting department consists of the following positions plus additional assistance from the HR/Payroll Director and manages and processes financial information for CACAA. Some positions may be shared. The following positions comprise the accounting department:

- Chief Financial Officer (CFO)
- Finance Director (FD)
- Senior Accountant (SA)
- Fiscal Assistant (FA)

Other officers and employees of Capital Area Community Action Agency, Inc. who have financial responsibilities are as follows:

- Chief Executive Officer (CEO)
- Program Managers (PM)
- Treasurer – Board level (TR)
- Finance Committee – Board level (FC)
- Executive Committee – Board level (EC)
- Full Board of Directors (BOD)

Responsibilities

The primary responsibilities of the accounting department consist of:

- General ledger
- Budgeting
- Cash and investment management
- Asset management
- Grants and contracts administration
- Purchasing
- Accounts receivable and billing
- Cash receipts
- Accounts payable
- Cash disbursements
- Payroll and Benefits recording
- Financial statement processing
- External reporting of financial information
- Bank account reconciliation
- Reconciliation of subsidiary ledgers
- Compliance with government reporting requirements
- Annual audit coordination
- Leases tracking

Standards for Financial Management Systems

In accordance with CFR Title 2, Subtitle A, Chapter II, Part 200, Subpart D, Section 200.302(b)(1) through (7), CACAA maintains a financial management system that provides for the following. Specific procedures to carry out these standards are detailed in the appropriate sections of this manual.

1. Identification, in CACAA's accounts, of all Federal awards received and expended and the Federal programs under which they were received, including, as applicable, the CFDA title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity, if any.
2. Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements of Sections 200.327 Financial reporting and 200.328 Monitoring and reporting program performance and/or the award.
3. Records that identify adequately the source and application of funds for Federally-sponsored activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.
4. Effective control over, and accountability for, all funds, property, and other assets. CACAA must adequately safeguard all such assets and assure they are used solely for authorized purposes.
5. Comparison of expenditures with budget amounts for each Federal award.
6. Written procedures of payment methods to minimize the time elapsing between the transfer of funds to CACAA from the U.S. Treasury whether the payment is made by electronic funds transfer, or the issuance or redemption of checks, warrants, or payments by other means.
7. Written procedures for determining the allowability of costs in accordance with the provisions of the applicable Federal cost principles and the terms and conditions of the award.

ADMINISTRATION OF FEDERAL AWARDS

Definitions

Capital Area Community Action Agency, Inc. may receive financial assistance from a donor/grantor agency through the following types of agreements:

Grant: A financial assistance award given to the Organization to carry out its programmatic purpose.

Contract: A mutually binding legal agreement where the Organization agrees to provide goods and/ or services and the funder agrees to pay for them.

Cooperative Agreement: A legal agreement where the Organization implements a program with the direct involvement of the funder.

Throughout this manual, Federal assistance received in any of these forms **will** be referred to as a Federal "award."

Preparation and Review of Proposals

Individual departments are responsible for preparing proposals for projects that the department intends to pursue. However, all proposals shall be reviewed by the CFO/FD prior to submission to government agencies or other funding sources. Final proposals shall be reviewed and approved in writing by the Chief Executive Officer or the Chair of the Board of Directors.

Post-Award Procedures

After an award has been made, the following steps shall be taken:

1. Verify the specifications of the grant or contract. The Accounting Department shall review the terms, time periods, award amounts and expected expenditures associated with the award. A Catalog of Federal Domestic Assistance (CFDA) number shall be determined for each award. All reporting requirements under the contract or award shall be summarized.
2. Create new chart of account numbers as necessary. New accounts shall be established for the receipt and expenditure categories in line with the grant or contract budget.
3. Gather documentation in a file established for each grant or contract. The file contains the proposal, correspondence regarding the grant or contract, the final signed award document and all reports submitted to the funding sources.

Compliance with Laws, Regulations and Provisions of Awards

Capital Area Community Action Agency, Inc. recognizes that as a recipient of Federal funds, the Organization is responsible for compliance with all applicable laws, regulations, and provisions of contracts and grants. To ensure that the Organization meets this responsibility, the following policies apply with respect to every grant or contract received directly or indirectly from a Federal agency:

1. For each Federal award, an employee within the department responsible for administering the award will be designated as "grant manager."
2. Each grant manager shall attend a training on grant management prior to beginning his/her role as a grant manager (or as early in their functioning as a grant manager as practical). Thereafter, all grant managers shall attend refresher/update courses on grant management periodically, as needed.
3. The grant manager shall take the following steps to identify all applicable laws, regulations, and provisions of each grant and contract:
 - a. Read each award and prepare a summary of key compliance requirements and references to specific laws and regulations.
 - b. The grants manager will communicate grant requirements to those who will be responsible for carrying them out, or impacted by them.
4. The Accounting Department shall forward copies of applicable laws regulations to the grant manager (such as the CFR, OMB Circulars, pertinent sections of compliance supplements, and other regulations).
5. The grant manager and/or the Accounting Department shall identify and communicate any special changes in policies and procedures necessitated by Federal awards as a result of the review of each award.
6. The grant manager shall take all reasonable steps necessary to identify applicable changes in laws, regulations, and provisions of contracts and grants. Steps taken in this regard shall include, but not be limited to, reviewing subsequent grant and contract renewals, reviewing annual revisions to 2 CFR, Chapter I, Chapter II, Part 200, et. al., and communications with Federal awarding agency personnel.
7. The grant manager shall inform the independent auditors of applicable laws, regulations, and provisions of contracts and grants. The grant manager shall also communicate known instances of noncompliance with laws, regulations, and provisions of contracts and grants to the auditors.

Close Out of Federal Awards

Capital Area Community Action Agency, Inc. shall follow the close out procedures described in 2 CFR, Chapter I, Chapter II, Part 200, et. al and in the grant agreements as specified by the granting agency.

Capital Area Community Action Agency, Inc. and all subrecipients shall liquidate all obligations incurred under the grant or contract within 90 days of the end of the grant or contract agreement. Financial Status Report Forms are filed as a means of formalizing the close out procedure.

COST SHARING AND MATCHING (IN-KIND)

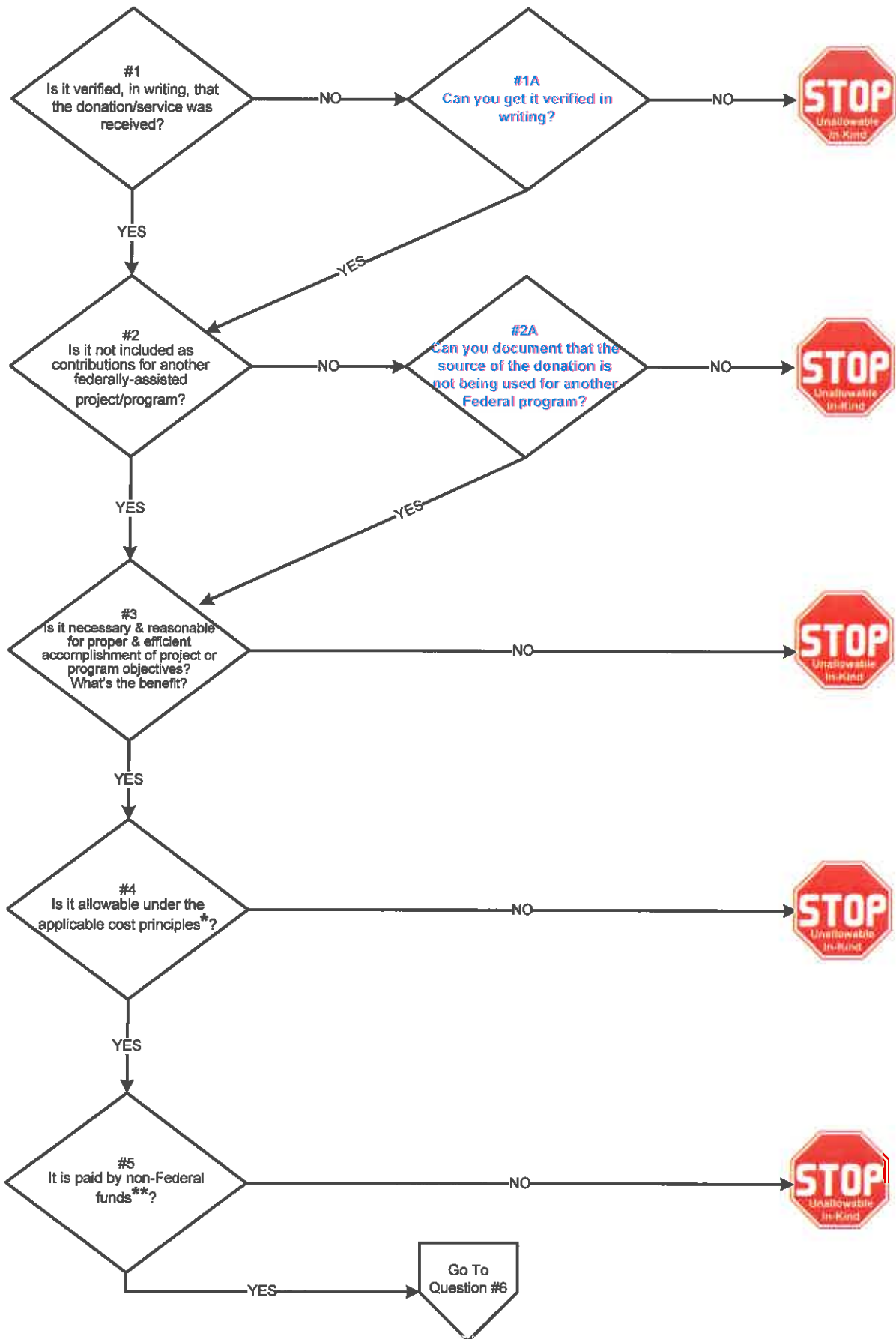
Overview

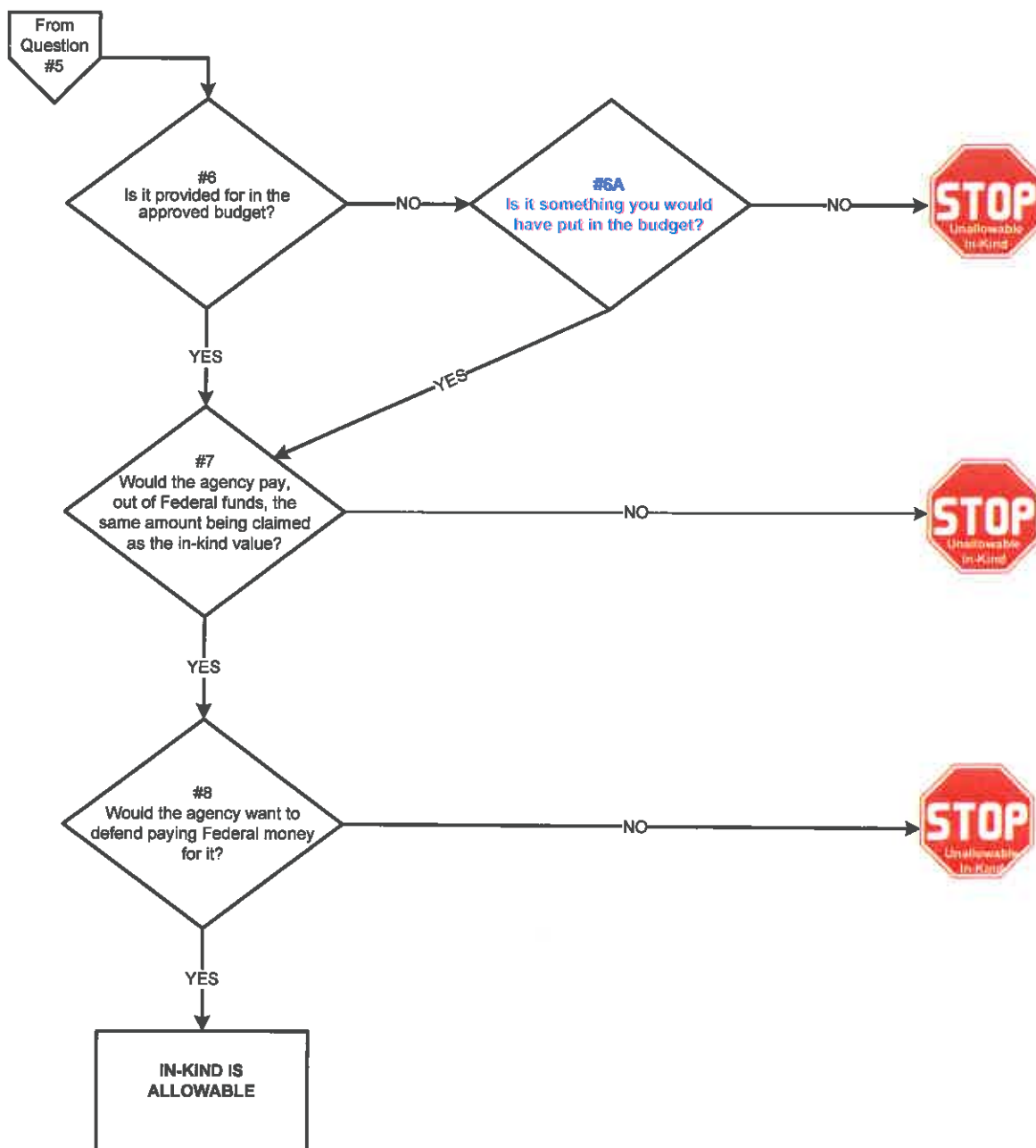
Capital Area Community Action Agency, Inc. values contributed services and property that are to be used to meet a cost sharing or matching requirement at their fair market values at the time of contribution, unless award documents or Federal agency regulations identify specific values to be used.

Capital Area Community Action Agency, Inc. shall claim contributions as meeting a cost sharing or matching requirement of a Federal award only if all of the following criteria are met:

1. They are verifiable from CACAA records.
2. They are not included as contributions for any other Federally-assisted project or program.
3. They are necessary and reasonable for proper and efficient accomplishment of project or program objectives.
4. They are allowable under 2 CFR, Chapter I, Chapter II, Part 200, et. al.
5. They are not paid by the Federal government under another award, except where authorized by Federal statute to be used for cost sharing or matching.
6. They are provided for in the approved budget when required by the Federal awarding agency.
7. They conform to all provisions of 2 CFR, Chapter I, Chapter II, Part 200, et. al.
8. In the case of donated space, (or donated use of space), the space is subject to an independent appraisal to establish its value.

Although the following flowchart is from superseded OMB Circulars, it can still be used to determine the allowability of in-kind.





* OMB Circular A-21 - Colleges and Universities, OMB Circular A-87 - State and Local Units of Government, A-122 - Non-Profit Organizations

** Except where authorized by Federal statute to be used for cost sharing or matching:

Determinations have been made on a case-by-case basis on whether Federal funds from other programs are allowable match for an ACF program. These determinations are based on specific requirements of ACF programs and language in applicable statutes. Specifically:

1. USDA funds are of Federal origin and, therefore, cannot be counted as match.
2. Bureau of Indian Affairs - Indian Self-Determination and Education Assistance Act (P.L. 93-638, as amended). The Act authorizes the use of funds for matching purposes as long as the identified use is specifically related to the approved grant activities.
3. Title XX Social Services Block Grant funds are considered to be Federal funds and, therefore, may not be used as match for ACF programs.
4. Expenditure of funds from the Housing and Community Development Act of 1974, P.L. 93-383 may count as allowable match for a Head Start program for renovation of a building. The determination is dependent on whether or not the Head Start grant is included as part of the "Community Development Program," as required by the Housing and Community Development Act. (Grants Administration Manual, Section 3.05.408(b)(1-4))

CHARGING OF COSTS TO FEDERAL AWARDS

Capital Area Community Action Agency, Inc. charges costs that are reasonable, allowable, and allocable to a Federal award directly or indirectly. All unallowable costs shall be appropriately segregated from allowable costs in the general ledger in order to assure that unallowable costs are not charged to Federal awards.

Segregating Unallowable from Allowable Costs

The following steps shall be taken to identify and segregate costs that are allowable and unallowable with respect to each Federal award:

1. The budget and grant or contract for each award shall be reviewed for costs specifically allowable or unallowable.
2. Accounting personnel must be familiar with the allowability of costs provisions of 2 CFR Chapter II, Part 200, Subpart E, "Cost Principles," particularly:
 - a. The list of specifically unallowable costs found in Attachment B (Selected Items of Cost), such as alcoholic beverages, bad debts, contributions, fines and penalties, lobbying, etc.
 - b. Those costs requiring advance approval from Federal agencies in order to be allowable in accordance with Attachment B, such as foreign travel, equipment purchases, etc.
3. No costs shall be charged directly to any Federal award until the cost has been determined to be allowable under the terms of the award and/or 2 CFR Chapter II, Part 200, Subpart E.
4. For each Federal award, an appropriate set of general ledger accounts (or account segments) shall be established in the chart of accounts to reflect the categories of allowable costs identified in the award or the award budget.
5. All items of miscellaneous income or credits, including the subsequent write-offs of uncashed checks, rebates, refunds, and similar items, shall be reflected for grant accounting purposes as reductions in allowable expenditures if the credit relates to charges that were originally charged to a Federal award or to activity associated with a Federal award. The reduction in expenditures shall be reflected in the year in which the credit is received (i.e., if the purchase that results in the credit took place in a prior period, the prior period shall not be amended for the credit).

Criteria for Allowability

All costs must meet the following criteria from Sections 200.403, .404 and .405, in order to be treated as allowable direct or indirect costs under a Federal award:

1. The cost must be necessary and reasonable for the performance of the federal award and be allocable, considering the following factors:
 - a. Whether the cost is of a type that is generally recognized as ordinary and necessary for the operation of the Organization or the performance of the award;

- b. Restraints or requirements imposed by such factors as sound business practices, arm's length bargaining, Federal, state, local and other laws and regulations, and the terms and conditions of the award;
 - c. Whether the individuals concerned acted with prudence in the circumstances;
 - d. Consistency with established policies and procedures of the Organization, deviations from which could unjustifiably increase the costs of the award.
 - e. Market prices for comparable goods or services for the geographic area.
- 2. The cost must be allocable to an award by meeting one of the following criteria:
 - a. The cost is incurred specifically for a Federal award;
 - b. The cost benefits both the Federal award and other work, and can be distributed in reasonable proportion to the benefits received; or
 - c. The cost is necessary to the overall operation of the Organization, and is assignable in part to the federal award.
- 3. The cost must conform to any limitations or exclusions of 2 CFR Chapter II, Part 200, Subpart E or the Federal award itself.
- 4. Treatment of costs must be consistent with policies and procedures that apply uniformly to both Federally financed and other activities of the Organization.
- 5. Costs must be accorded consistent treatment.
- 6. The cost must be determined in accordance with generally accepted accounting principles (GAAP).
- 7. Costs may not be included as a cost of any other Federally financed program in the current or prior periods.
- 8. The cost must be adequately documented.

Direct Costs

Direct costs are those costs that can be identified specifically with a Federal award or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Capital Area Community Action Agency, Inc. identifies and charges these costs exclusively to each award or program. (200.413(a))

Each invoice shall be coded with the appropriate account number reflecting which program received direct benefit from the expenditure. Invoices are approved by the appropriate project director and reviewed by the Senior Accountant

Time sheets or personnel activity reports are also submitted on a regular basis, reflecting employees' work and which programs directly benefited from their effort. Time sheets or personnel activity reports

shall serve as the basis for charging salaries directly to Federal awards and non-Federal functions. See the Payroll section of this manual for detailed procedures.

Indirect and Joint Costs

Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular grant or program. Joint costs benefit more than one, but not necessarily all, awards. Indirect costs, but not joint costs, may be allocated to benefiting grants through the use of an indirect cost rate.

Examples of indirect costs are:

- The Accounting Department
- The Human Resources Department
- The Board of Directors

Examples of joint costs are:

- Shared space (rental costs)
- Operation and maintenance of facilities,
- Telephone expenses
- Vehicle insurance

Per Federal guidelines, each grant will be charged its fair share of costs. Any costs not reimbursed by a particular funding source will be charged to corporate or other funds that may cover indirect or joint costs after the allocation process is complete.

Indirect Cost Rate

Capital Area Community Action Agency, Inc. maintains an annual indirect cost rate allocation plan. Each year a new indirect cost rate allocation plan is prepared and submitted to Capital Area Community Action Agency, Inc.'s Cognizant Agency for approval. The indirect cost rate approved is used when determining the overhead applied to each Federal award.

Examples of the types of expenditures normally included in the indirect cost pool are:

1. General administration
2. Salaries and benefits or service contracts of the executive officers, finance, accounting and administrative personnel
3. Equipment purchase and leases
4. Training and Travel of Administrative Staff
5. Insurance
6. Other business related expenses including Board Expense

These rates are submitted to Capital Area Community Action Agency, Inc.'s Cognizant Agency and will be binding on all other Federal agencies and their contracting officers unless specifically prohibited by statute.

Capital Area Community Action Agency, Inc.'s process for developing and submitting its indirect cost rate allocation proposal is:

- 1 Use the audited financial statement as a basis for the Indirect Rate Cost Proposal.
- 2 Prepare Schedule A for the proposal by using the schedule of functional expenses.
- 3 Concentrate on the General and Management (G & M) portion of the schedule of functional expenses for the Indirect Cost.
- 4 Since the column for G & M expenses includes items such as interest expense that are unallowable, back out items that are unallowable.
- 5 CACAA uses the payroll and fringe expenditure and the In-Kind Services amount from the grants to calculate the Indirect Cost rate.
- 6 A narrative and the required certifications are completed.
- 7 The complete package which consists of the cover letter, Narrative, Schedule A, method of calculation, required certification, checklist and a copy of the Audited Financial report, or such combination of documents as required by the Cognizant Agency and which are sent to the Mid Atlantic division.
- 8 The due date varies, but is usually 6 months after the end of the fiscal year. However, the indirect cost rate allocation plan cannot be completed until after the audited financial statements have been issued, usually on or a little before June 30th. Therefore, a four-month extension should be requested.

Accounting for Specific Elements of Cost

Capital Area Community Action Agency, Inc. shall utilize the following methods of charging specific elements of cost to Federal awards as direct or indirect costs:

Salaries and Wages – Salaries and wages shall be charged directly and indirectly based on the functions performed by each employee, as documented on each employee's timesheet (or personnel activity report), as follows

Direct costs – The majority of the employees of CACAA charge their time directly since their work is specifically identifiable to specific grants or other (non-Federal) programs or functions of the Organization.

Indirect costs – The following staff or contracted functions charge 100 percent of their salary or contract costs indirectly:

- Chief Executive Officer
- Secretary/Receptionist
- Administrative Assistant
- Chief Operating Officer/Personnel Director (except when directing programs)
- Chief Financial Officer
- Finance Director
- Senior Accountant
- Fiscal Assistant
- IT Specialist
- Certain Temporary employees, if any

Compensated absences (leave earned, leave used, and holiday pay) are considered part of salary costs. The accounting system records salaries associated with compensated absences as a direct or indirect cost in the same manner that salary costs are recorded.

Employee Benefits – Capital Area Community Action Agency, Inc. incurs costs for the following statutory and non-statutory employee benefits:

- FICA
- Unemployment insurance
- Worker's compensation
- Health insurance
- Contributions to pension plan
- Contribution to Life and short term disability insurance

The total cost of all of the preceding employee benefits shall be determined by adding the costs associated with each benefit. This total employee benefit costs shall then be allocated directly and indirectly in the same proportions as salaries and wages. Each grant is charged a fringe cost rate. The actual costs are disbursed through a fringe cost pool.

Occupancy Expenses – Monthly rent expense and related pass-through expenses shall be allocated directly and indirectly, based on approximate square footage of space utilized, or other allocable methodology, as follows:

Direct costs – The cost of space occupied by staff whose salaries are directly charged to Federal awards is charged directly to those same awards.

Indirect costs – The costs of space occupied by staff whose salaries are indirectly charged is also charged indirectly.

The cost of space associated with common areas, such as hallways, restrooms, and conference rooms, shall be accounted for in the proportion to the direct and indirect cost mentioned above.

Utilities – Utilities costs include electricity and water. Such utilities costs shall be charged directly and indirectly in the same proportion as occupancy costs. Where no rent expense is incurred, the utility costs are those that are attributable to the program.

Supplies and Materials – To the maximum extent possible, office supplies and materials are charged directly to the grant or program/function that uses the supplies or materials, based on the completion of a supplies usage form, where applicable. All supplies and materials used by staff that are engaged in indirect activities shall be charged indirectly.

Postage and Shipping – To the maximum extent possible, postage and shipping costs shall be charged directly to the grant or program/function that benefits from the postage or shipping costs, based on the postage log run on the postage machine and any UPS/FedEx shipping logs.

Photocopying and Printing – Photocopying costs include all paper and copy supplies, copier maintenance charges and the actual lease cost or depreciation expense of the copier. Photocopying

costs shall be charged directly and indirectly based on the user codes input into the copier prior to making photocopies.

All printing costs are charged directly to the benefiting grant or program/function.

Communications – Communications costs include the costs of local telephone service and long-distance telephone charges, including charges associated with telephone calls, facsimile transmissions, and Internet connections.

Local telephone service costs are charged directly and indirectly based upon the number of telephone units assigned to CACAA. Each telephone unit is identified to either a direct or an indirect activity, as determined annually based on an approximation of time charges of employees associated with each telephone unit.

Long-distance telephone calls are charged either directly or indirectly based upon whether a direct or indirect activity benefits from the transmission.

Outside Services – CACAA incurs outside service costs for its annual audit, legal fees, therapists, staff training and Network administration. Outside service costs shall be charged as follows:

Audit fees – Cost of the financial statement audit and preparation of Form 990 shall be charged as an indirect cost. Additional audit costs related to that portion of the audit associated with the Single Audit Act shall be charged directly to the audited programs, based on estimates received from the independent CPA firm.

Legal fees – Legal fees shall be charged directly to the program/function that benefits from the services. Legal fees that are not identifiable with specific direct grants or programs shall be charged indirectly.

Therapists and other service providers – Costs associated with these service providers shall be charged directly to the program/function that benefits from the services. Fees that are not identifiable with specific direct grants or programs shall be charged indirectly.

Insurance – To the extent that insurance premiums are associated with insurance coverage for specific grants or programs, those premium costs shall be charged directly. All insurance costs that are not identifiable with specific direct grants or programs (such as the Organization's general liability coverage) shall be charged indirectly.

Credits – The applicable portion of any credits resulting from cash discounts, volume discounts, refunds, write-off of stale outstanding checks, trade-ins, scrap sales or similar credits shall be credited directly or indirectly in the same manner as the purchase that resulted in the credit.

ACCOUNTS PAYABLE MANAGEMENT

Overview

Capital Area Community Action Agency, Inc. strives to maintain efficient business practices and good cost control. A well-managed accounts payable function can assist in accomplishing this goal from the purchasing decision through payment and check reconciliation. The following are general policies for accounts payable:

- Assets or expenses and the related liability are recorded by an individual who is not responsible for ordering and receiving.
- The amounts recorded are based on the contractor invoice for the related goods or services.
- The contractor invoice should be supported by an approved purchase order where necessary, and should be reviewed and approved by a Department Director or Program Manager prior to being processed for payment.
- Invoices and related general ledger account distribution codes are reviewed prior to posting to the subsidiary system.

The primary objective for accounts payable and cash disbursements is to ensure that:

1. Disbursements are properly authorized
2. Invoices are processed in a timely manner
3. Contractor credit terms and operating cash are managed for maximum benefits

Recording of Accounts Payable

All valid accounts payable transactions, properly supported with the required documentation, shall be recorded as accounts payable in a timely manner.

Accounts payable are processed on a daily basis and paid on a weekly basis. Information is entered into the system from approved invoices or disbursement vouchers with appropriate documentation attached.

Only original invoices will be processed for payment unless duplicate copies have been verified as unpaid by researching the contractor/vendor records. No contractor statements shall be processed for payment.

Accounts Payable Cut-Off

For purposes of the preparation of the Organization's monthly financial statements, all contractor invoices that are received (approved and supported with proper documentation) by noon on Wednesday of the last week of the month, shall be recorded as accounts payable as of the end of the immediately preceding month if the invoice pertains to goods or services delivered by month-end. For

the year end processing all invoices with the date of service delivery on or before the end of the fiscal year are treated as accounts payable for the fiscal year.

Establishment of Control Devices

The Fiscal Assistant establishes control of invoices as soon as they are received. Contractors are instructed to mail all invoices directly to the Accounts Payable Department.

Upon receipt, each invoice shall be "date received" stamped and distributed to the appropriate personnel for approval.

Preparation of a Voucher Package

Prior to any accounts payable being submitted for payment, a package called a "voucher package" shall be assembled. Each voucher package shall contain the following documents:

- 1 Payment Authorization Request and Purchase Requisition (P.R.), if any
- 2 Contractor invoice (or employee expense report)
- 3 Purchase order, if any
- 4 Any other supporting documentation deemed appropriate

Processing of Voucher Packages

The following procedures shall be applied to each voucher package by the Fiscal Assistant:

1. Check the mathematical accuracy of the contractor invoice.
2. Compare the nature, quantity and prices of all items ordered per the contractor invoice to the purchase order, packing slip or receiving report.
3. Verify the general ledger distribution, using the Organization's current chart of accounts.
4. Obtain the review and approval of the Department Director/Program Manager (or their designee) associated with the goods or services purchased.
5. Check for proper authorized signatures

Approvals by Department Directors Program Managers indicate their acknowledgement of satisfactory receipt of the goods or services invoiced, agreement with all terms appearing on the contractor invoice, agreement with general ledger account coding, and agreement to pay contractor in full. Approvals shall be documented with initials or signatures of the approving individual.

Payment Discounts/Avoidance of Late Fees

To the extent practical, Capital Area Community Action Agency, Inc. takes advantage of all prompt payment discounts offered by contractors. When such discounts are available, and all required documentation in support of payment is available, payments will be scheduled so as to take full advantage of the discounts.

A few vendors send invoices so close to the due date that it is not possible to process a check in time to avoid late fees. If the Agency must do business with that vendor, such as a utility company, then the invoice should be paid by credit card to avoid a late fee. If a credit card usage fee is charged, it should be compared to the late fee and the method chosen which results in the lowest cost to the Agency. Regardless of the method used, late fees or credit card charges must be paid from unrestricted funds.

Employee Expense Reports

Reimbursements for travel expenses, business meals/meal allowances, or other approved costs will be made only upon the receipt of a properly approved and completed expense reimbursement form (see further policies under "Travel and Business Entertainment"). All required receipts must be attached, and a brief description of the business purpose of trip or meeting must be noted on the form. Expense reports will be processed for payment in the next contractor payment cycle if received by the noon Wednesday deadline. Expenses older than one month may not be reimbursed. An extension for one additional month may be made under extenuating circumstances and the approval of the Chief Executive Officer.

Reconciliation of A/P Subsidiary Ledger to General Ledger

At the end of each monthly, quarterly or annual accounting period, the total amount due to contractors per the accounts payable subsidiary ledger shall be reconciled to the total per the accounts payable general ledger account (control account), as applicable. All differences are investigated and adjustments are made as necessary. The reconciliation and the results of the investigation of differences are reviewed and approved by the Senior Accountant.

Also on a monthly basis, the Accounting Department shall perform the following procedures:

1. Check all statements received for unprocessed invoices.
2. Check the purchase order file for open purchase orders more than 60 days old and follow up. This is usually done by the Senior Accountant.

Management of Accounts Payable Contractor Master File

Upon the receipt of an invoice from a new contractor that is not already in Capital Area Community Action Agency, Inc.'s Accounts Payable Contractor Master File, the Fiscal Assistant shall mail (or email) a Form W-9 and a request for completion of the Form W-9, including the contractor's full address and Federal employer identification number.

For all contractors to be paid during a fiscal year, the file shall include all of the following data:

1. Contractor's legal name and any DBA name(s)
2. Street address (payments may be mailed to a P.O. Box, but a street address must be in the file)
3. Federal employer identification number

4. Telephone number
5. Fax number, if any
6. Contact name

Payments shall not be made to any contractor whose file does not comply with the preceding requirements.

On an annual basis, contractors that have not been utilized over the preceding 24-month period may be made inactive from the master contractor file. In addition, on an annual basis an internal review shall be performed of the master contractor file and of payment histories made to each contractor. This analysis, to be performed by the Accounting Department shall consist of the following procedures, at a minimum:

1. Cross-checking of contractors with matching street or P.O. Box addresses
2. Review of payment histories for signs of repeat invoice numbers or other indications of duplicate payments
3. Merging of any duplicate Contractor Files

Any discrepancies noted during this analysis shall be corrected as soon as possible.

Verification of New Contractors

The Fiscal Assistant will perform additional procedures to validate the legitimacy of new contractors that shall be paid one-time or cumulative payments in excess of \$100,000. For such contractors, the Fiscal Assistant shall request that the purchaser of services or goods to obtain a copy of the business license and liability insurance certification. In certain cases coverage under worker's compensation law may be required.

Monitoring Performance

Capital Area Community Action Agency, Inc. monitors its financial performance by comparing and analyzing actual results with budgeted results. This function shall be accomplished in conjunction with the monthly financial reporting process described earlier.

On a monthly basis, financial reports comparing actual year-to-date revenues and expenses with budgeted year-to-date amounts are produced by the Accounting Department and distributed to each employee with budgetary responsibilities.

Budget and Program Plan Revisions (200.308)

Capital Area Community Action Agency, Inc. will request prior approval from Federal awarding agencies for any of the following program or budget revisions:

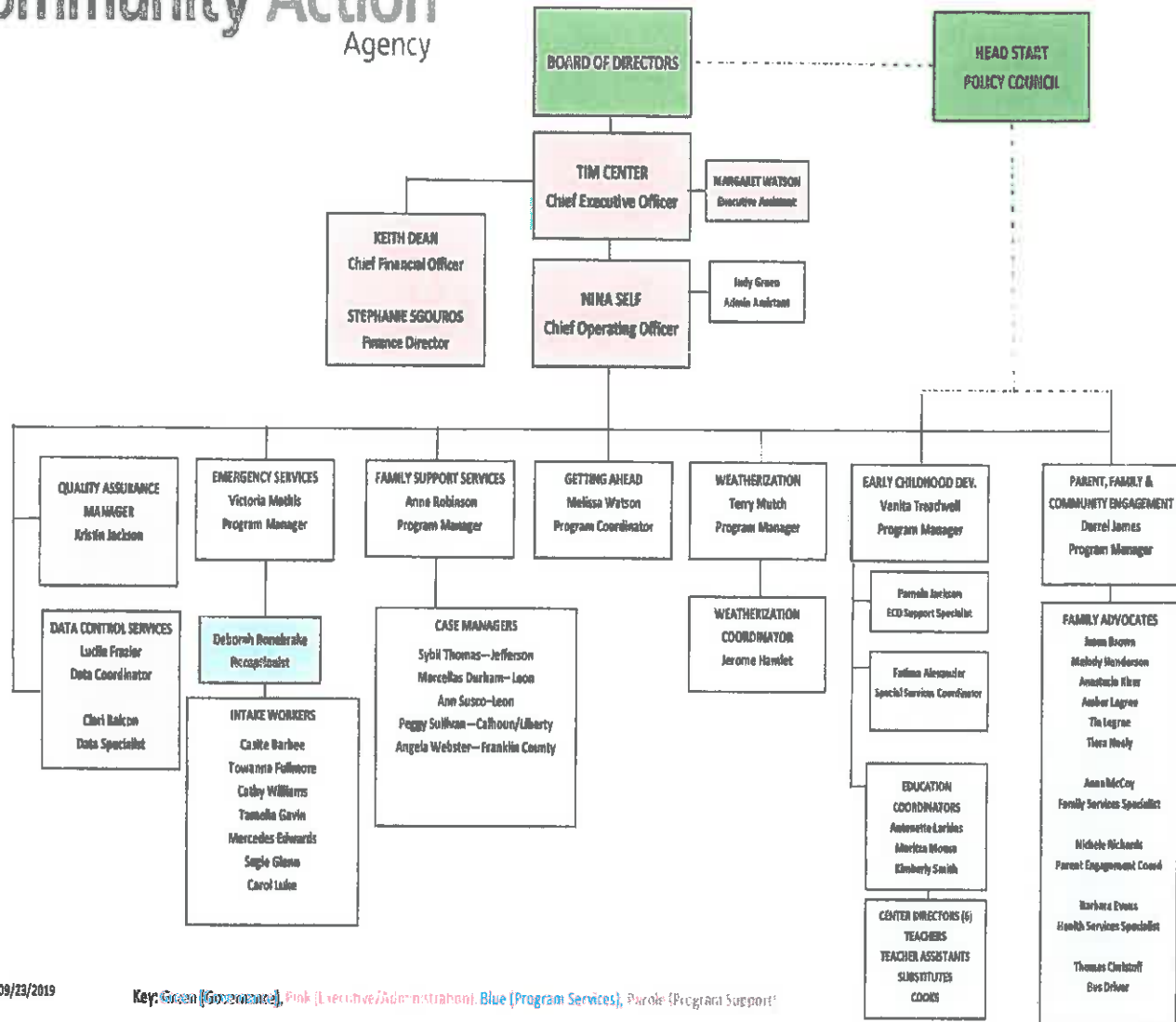
1. Change in the scope or objective of the project or program, even if there is no associated budget revision requiring prior written approval.
2. Change in a key person (Program Director, etc.) specified in the application or award document.
3. The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the Program Director or Management staff.
4. The need for additional Federal funding.
5. The transfer of funds budgeted for participant support costs to other categories of expense.
6. The inclusion, unless waived by the Federal awarding agency, of costs that require prior approval in accordance with Subpart E—Cost Principles of 2 CFR, Chapter II, Part 200.
7. Changes in the approved cost-sharing or matching provided by CACAA.
8. Unless described in the application and funded in the approved awards, the subaward, transfer or contracting out of any work under an award. (However, this provision does not apply to purchases of supplies, materials, equipment or general support services.)

Budget Modifications

After a budget has been approved by the Board of Directors and adopted by the Organization, reclassifications of budgeted expense amounts of less than \$5,000 within a single department may be made by the Department Director/Program Manager, with approval from the Chief Financial Officer/Finance Director. Reclassifications of budgeted expense amounts across departments of greater than \$5,000 but less than \$25,000 may be made only with approval of the Chief Executive Officer.

Reclassifications in excess of the preceding thresholds, and any budget modification resulting in an increase in budgeted expenses or decrease in budgeted revenues, will be made only with approval of the Finance Committee.

Capital Area Community Action Agency



Updated: 09/23/2019

Key: Green (Governance), Pink (Executive/Administration), Blue (Program Services), Purple (Program Support)

Capital Area **Community Action** Agency

CHIEF EXECUTIVE OFFICER REPORT JULY 2021

Administrative

- COVID-19 policies have been relaxed for vaccinated staff who provide proof of vaccination. Guests are temperature checked and masked.
- Safety Committee working to develop a Continuity of Operations Plan (COOP).
- Audit is complete with one discrepancy found in payment of a LIHEAP client's utilities.

Impact: Better benefits for staff. Better fiscal accountability.

Programmatic

- Disaster Recovery Support Grant – Shanon Granado and her team are working with the Long Term Recovery Groups. Working now with ReBuild Florida to offer temporary housing to clients receiving new homes. Working to purchase two work vehicles for the program.
- Working with ECHO on development of an Employer Resource Network to support employees needing assistance beyond the workplace.
- Continue with monthly Head Start management calls with Region IV HHS Office Specialist. Supplemental grant funds will permit adding transportation to rural programs and where it is needed most.
- Working to update and develop comprehensive transportation plan for Head Start

Impact: Redesigning entitlement programs toward more independency services.

Communications and Outreach

- Completed radio interview for KLove to air on 91.9 FM on Sunday at 10:30 pm.
- Presentations planned for aha Process! Conference and Tallahassee Chamber Community Conference.
- Maintain regular meeting schedule with Jim McShane, CareerSource Capital Region.
- Participated in FACA Board of Directors and Executive Committee Meetings.
- Participated in UPHS Advocacy Committee, Board meetings and Annual Meeting.
- Tallahassee-Leon County Chamber of Commerce launching a prosperity initiative and working with their organizers on Community Action engagement.

Impact: Developing the infrastructure necessary to support the Agency mission

Resource Development

- Kenneth Taite, Haggai Construction General Contractor, is working on the Franklin Head Start renovation of the Van Johnson Complex wing. It will be difficult to complete before the beginning of school due the late availability of funds.

: Broaden the community network supporting the Agency efforts and services.



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Out of Office

- August 13-15 – Tallahassee Chamber Annual Conference – Jacksonville
- August 30-September 3 – Community Action Partnership Annual Conference – Boston
- September 19-21 – aha Process! Annual Conference – San Antonio
- September – 23-25 – PTO - Orlando

Capital Area Community Action Agency, Inc.
COO Summary of Programs
For the Month Ended 6/30/2021

PROGRAMS:	Getting Ahead	Staying Ahead	Emergency Services	WAP Contract 2017 - 2020		
County	Spring Graduates	Active Participants	Households Served	Units Projected	In Progress	Completed
Calhoun	5	2	16	14	0	1
Franklin	3	2	12	9	3	2
Gadsden	0	0	18	19	4	10
Gulf	0	0	7	9	1	0
Jefferson	0	10	5	9	2	5
Leon Tues AM	6	7	223	72	4	63
Leon Tues PM	9	6				
Leon Weds PM	9	N/A				
Liberty	0	0	2	8	1	0
Wakulla	0	0	1	12	1	8
Winter 2020	12	0	N/A			
TOTALS	44	27	284	152	16	89

	Open Cases 5/31/21	New Intake	Cases Closed	Total Open Cases at 6/30/21	Cases Approved for Funding in June	Amount Disbursed to-date
DISASTER RECOVERY						
Gulf	12	0	6	6	0	\$ 87,977
Franklin	40	1	6	35	6	\$ 42,555
Liberty	0	0	0	0	0	\$ 6,900
Calhoun	26	5	1	30	2	\$ 66,651
Gadsden	28	3	0	31	1	\$ 36,257
Wakulla	0	0	0	0	0	\$ -
Total	106	9	13	102	9	\$ 240,340

Note: Jefferson County isn't covered in this grant. Leon County isn't being serviced at this time due to lack of disaster recovery needs in the county.

Capital Area Community Action Agency, Inc.
COO Summary of Programs
For the Month Ended 6/30/2021

HEAD START						
2021 - 2022 Enrollments	Franklin	Jefferson	Mabry	Royal	South City	Total
# of Students Enrolled @ 4/30/2021 (Actually attended)	15	22	39	41	80	197
Funded Enrollment	37	32	64	57	188	378
Center Enrollment %	40.54%	68.75%	60.94%	71.93%	42.55%	52.12%
NOTES: See attached Family Community Engagement Manager report for additional information on enrollments.						
Attendance						
Funded Attendance (378 total*)	N/A					
Actual Attendance (Based on 278 enrollment)	N/A					
In Compliance?	N/A					
School was out for the summer in June so there is no attendance report. The goal of HHS is to have full enrollment (378) by January 2022.						
Disability Services						
Students with IEP's	N/A					
Students with Concerns	N/A					
In Compliance?	N/A					
Per the 2016 Head Start ERSEA review protocol, programs are expected to reach the 10 percent requirement at any point during the program year. For reviews occurring between October and December, the program must have reached 10 percent at some time during the previous program year. For reviews occurring between January and September, the program must have reached 10 percent at some time during the current program year.						

Capital Area Community Action Agency

MEMORANDUM

TO: TIM CENTER, CEO

FROM: Nina Self, COO

DATE: July 20, 2021

RE: Notes to June 2021 Program Reports

The following are notes to the COO Summary of Programs:

PROGRAMS

Emergency Services

Applications for LIHEAP services increased 5% over the prior month. Many clients are receiving rental and utility services through the Leon Cares Program and the Our Florida Rental Assistance Program administered by the Department of Children and Families. Both of these programs provide assistance for three months to eligible participants. We anticipate an increase in requests once these funds have been exhausted.

Congress appropriated \$638M for emergency water and wastewater assistance. Florida's appropriation is \$75M. The funds will be administered through the Department of Economic Opportunity, just like the CSBG, WAP and LIHEAP programs we already are funded for. The Low Income Household Water Assistance Program (LIHWAP) will go through the same process as the Low Income Home Energy Assistance Program (LIHEAP), via the Community Action Agency Network. Funds distribution timeline is unknown at this time. LIHWAP funding must be expended by December 20, 2023.

Family Support Services

The Spring Getting Ahead transition ceremony was held Friday, June 18, 2021 at Capital City Country Club. A total of 44 GA participants completed the 15-week session (12 were from the Winter 2020 class), and most will transition into the second phase of the Self-Sufficiency program which is Staying Ahead. The next classes are scheduled to begin the second week of August. There will be three in Leon County, one each in Franklin, Liberty and Gulf counties.

FSS staff have participated in a number of outreach events held the past two months. Most were community events that provided resources to the residents. We participated by handing out agency information about the assistance we provide.



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Head Start

The Family and Community Engagement team is working diligently to recruit and enroll students for the new school year. The goal of Health and Human Services is for all programs to return to pre-pandemic enrollment by January 2022. That will be 378 slots for us. We will be adding a second classroom to Franklin County once the new facility is completed. This will allow us to enroll a maximum of 37 students in Franklin County. We will decrease the number of slots in South City and Mabry to allow for the increase, but our maximum will still be 378 students.

The Education team is preparing an exciting agenda for the Staff Pre-Service training. Using the theme, “Bloom Where You Are Planted!”, the sessions are designed to promote the professional development of all teaching staff to allow them to grow and bloom in the classroom. Teachers return on August 3rd, and students on August 18th.

A detailed report from each department is provided in this package.

STAFFING

New Employees

Rebecca Allen, Disaster Recovery Case Manager, Calhoun/Liberty Counties
Tracey Bray, Family Advocate, Louise B. Royal Head Start Center

Vacancies

Case Manager Gadsden County and Wakulla County (2 positions)
Head Start Teachers (Leon and Franklin counties)
Head Start Teacher Assistants (Leon and Franklin counties)
Substitute Teachers (Leon County)
Bus Drivers (Franklin and Jefferson Counties)
Bus Monitors (Franklin and Jefferson Counties)

EDUCATION AND OUTREACH REPORT

May-June 2021

PARTNERSHIPS

PARTNER	CONTACT	SUMMARY	COUNTY	POTENTIAL NEW PARTNERS	OUTCOMES/SERVICES RENDERED
Tallahassee Senior Center	N/A	CSBG represents CACAA as a member of the board	Leon	Yes	Education/Outreach and client referral
Goodwill Industries	Kim Gay, VP Communications	Recent Getting Ahead were models for the What Women Event	Leon	Yes	Education/Outreach
Wakulla Wellness Task Force	Grace Keith, Community Wellness Coordinator	CSBG represents CACAA as a member of the Task Force	Leon	Yes	Education/Outreach and client referral
RISE Center Meeting	Crisna Logan, Supv, Inmate Programs	CSBG represents CACAA as a member	Leon	Yes	Education/Outreach and client referral
Big Bend Re-entry Coalition Meeting	Ann Meisenzahl, Board Chair	CSBG represents CACAA as a member	Leon	Yes	Education/Outreach and client referral
Keeton Correctons Inc. Quarterly Community Relations Meeting	Kreshawn Walker-Shaw, Director		Leon	Yes	Education/Outreach and client referral
Unite Us	Katie Williams, Community Engagement Manager	The Unite Us platform supports collaboration, community-wide care coordination, and secure, bidirectional data sharing. Local Unite Us team members support comprehensive network-building and a change management process that includes onboarding, training, growth, and ongoing support	Calhoun Liberty (Soon to be statewide)	Yes	Education/Outreach and client referral
March and April					

Tallahassee Memorial Hospital Metabolic Center	Dawn Springs, Dietitian Afa Qasem, Director of Quality of Life De Anne Bruner, Sodexo Cierra Mathis, Nurse	GA for Kitchen staff and Food Service, Client referral, Food Insecurity, Healthy Eating on a Budget, GA TOT, Community Gardens, employment for GA/SA	Leon	Yes	Client referral via resource list
Goodwill Industries	Stacy Larkin, VP Mission Services Kim Gay, VP Communications	Possible GED testing partner, GA While Getting Out, client referrals	Leon	Yes	Prosperity Center as potential GA facility for classes
State Attorney & Public Defender	Jack Campbell, State Attorney Jessica Yeary, Public Defender	GA as a Diversion Program	Leon	Yes	Leadership will discuss next steps
Bond Community Health Center	Donnel Durdern, Coordinator of Community Relations and Outreach	Panel discussion re: Covid support resources and CARES Act	Leon	Yes	Education/Outreach and client referral
Lincoln Medical Center	Mathias Sweat Joseph Ward, Outreach Coordinator	Community Outreach Event	Leon	Yes	DR Presentation on the Healthy Happy Zoom
Gadsden County Board of County Commissioners	Ed Dixon, County Administrator Laurel Bradley, Assistant	Pop-up Office to provide LIHEAP, GA, and DR assistance	Gadsden	Yes	Education/Outreach and client referral
National Alliance for Mental Illness (NAMI)	Nancy O'Farrell, Executive Director	GA presenters, Staff presentations	Leon	Yes	Education/Outreach and client referral
Talquin Electric Cooperative	Maicel Green, Media and External Affairs	Client referral, community outreach	Gadsden	Yes	Will assist with "Pop-up" Office advertising
UF Cancer Center	Latrina Massey, Community Health Resource Coordinator	Panel discussion re: Covid support resources and CARES Act	Leon		Education/Outreach and client referral
Girls on the Run Panhandle	Jennifer Powell, Council Director	GA and R-Rules, client referral	Leon	Yes	CACAA Chair of Virtual 5K, logo on materials, swag for bags
Habitat for Humanity Gadsden	Antoine Wright, Executive Director	Client referral, financial literacy, homeownership opportunities	Gadsden	Yes	We serve as an advisory board member

North West Florida Health Network	Crystal Gery, Recovery Specialist	Well Recovery Action Panning (WRAP) Facilitators, Client referral, "Hope Dealer"	Various	Yes	*Case Manager Training July 13-14 *Head Start In-Service August 9-11 "Mental Health First Aid" training (CEU's) for all HS staff
Department of Children and Families	Emily Day, Recovery Support Navigator	Well Recovery Action Panning (WRAP) Facilitators, Client referral	Various	Yes	*GA While Getting Out in Jefferson *Leon County Mental Health Court (Diversion Program) *Peer Certification:Recovery Specialist (CPRS) training

EDUCATION AND OUTREACH BY COUNTY (See County tab for details)				
COUNTY	NUMBER REACHED	NUMBER FOR GA	NUMBER FOR LIHEAP	
Calhoun/Liberty	67	8	N/A	
Franklin/Gulf	79	2	N/A	
Gadsden/Leon/Jefferson	1006	38	N/A	
Wakulla	20	2	N/A	
GRAND TOTAL	1172	50	0	

Disaster Recovery Program
Case Inventory at 2/28/2021

	A	B	C	D	E	F	G	H
1	CASE INVENTORY SUMMARY							
2								
3		Open Cases	New Intake	Cases Closed	Total Open Cases @ 6/30/21	Cases Approved for CAA Funding	Amount Approved	Amount Disbursed to Date
4		106	9	13	102	9	\$ 82,184.52	\$ 240,339.20
5								
6								
7	CASE INVENTORY BY COUNTY							
8								
9	County	Open Cases	New Intake	Cases Closed	Total Open Cases @ 6/30/21	Cases Approved for CAA Funding	Amount Approved	Amount Disbursed to Date
10	Gulf	12	0	6	6	0	\$ -	\$ 87,976.44
11	Franklin	40	1	6	35	6	\$ 56,987.96	\$ 42,554.57
12	Liberty	0	0	0	0	0	\$ -	\$ 6,900.00
13	Calhoun	26	5	1	30	2	\$ 16,796.56	\$ 66,650.71
14	Gadsden	28	3	0	31	1	\$ 8,400.00	\$ 36,257.48
15	Wakulla	0	0	0	0	0	\$ -	\$ -
16	Total	106	9	13	102	9	\$ 82,184.52	\$ 240,339.20
17								
18	*Cases transferred to agency from St. Vincent de Paul's disaster recovery program when the contract ended.							

Capital Area **Community Action** Agency

MEMORANDUM

TO: Head Start Policy Council and Board of Directors
FROM: Tim Center, CEO and Head Start Director
RE: Head Start Director's Report
DATE: July 13, 2021

The following memo serves as my update to the Community Action Head Start Policy Council and Board of Directors.

Staffing

A COLA supplemental will be paid once funds are released. A Hazard Pay supplement is also being formulated once funds are released. All staff were provided an end-of-year packet for next school year. The minimum wage for all staff will go to \$12 per hour.

Facilities

Maintenance of the facilities continues using contracted services. Franklin renovations of the new facility are being done with a goal of end of July for completion. A new playground will go in at Franklin's location.

Curriculum

Implementation of the Creative Curriculum continues to indicate positive outcomes for students with a significant majority showing kindergarten readiness for the four-year old students.

Enrollment

Staff are registering students for the coming year. Half of the slots have been filled. Additional marketing will be needed to avoid last minute enrollment issues.

Federal and State Regulations

Community Action Head Start continues to work with and follow local health and education regulations.



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Capital Area **Community Action** Agency

MEMORANDUM

TO: Tim Center
FROM: Venita Treadwell, Early Childhood Development Manager
RE: Board Report
DATE: July 6, 2021

The Education team has been hard at work preparing for the return of staff to start a new and exciting school year. Children will return on August 18, 2021, which is one week later than the public school system. Staff Pre-Service will focus on both the mandatory Department of Children and Family 10-service hours and Head Start recommended professional development of staff on the following:

- Child Transportation and Safety; Anna McCoy, Head Start Family Support
- Communicable Disease; Dr. Temple Robinson, Bond Community Health Center,
- Medication Administration; Pharmacist from Bond Community Health Center
- Child Abuse and Neglect; Brie Southall, Supervisor of Training, DCF
- Nutrition; Chelsea Marshall-Hirvela, UF/FAS Extension
- Literacy and Numeracy; Suzanne Aldinolfi, VPK Regional Facilitator, NW
- Exercise and the Young Child; Titus Sports Academy, Tallahassee, FL
- Working With Families; Darrel James, Head Start Family and Community Manager
- Curriculum and Age Appropriate Lesson Planning; Kim Smith, Education Coordinator
- Guidance and Discipline; Antenette Larkins, Education Coordinator
- Developing Special Interest Centers/Spaces; Maritza Mattos, Education Coordinator
- Staff Wellness: Taking Care of Ourselves; Kristin Reshard, Quality Assurance Manager

We are currently interviewing for assistant teacher positions at all centers except Jefferson County Head Start.

Head Start Centers have been painted and repairs have been made over the summer to the facilities.

As we return to full enrollment of Head Start Centers, we are also planning to screen and assess students for baseline data in August. It will be urgent to gather this data because we are predicting that many students will enter at low assessment scores due to effects of the COVID-19 Pandemic. Teachers will adjust to larger classes (increasing from a class of 11 – 14 students to a class of 17 – 20 students). We may see more behavioral issues springing from trauma from COVID-19; therefore, our most exciting news is to report that we are looking at different ways to



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provide therapy services to our students. Fatima Alexander, Mental Health Specialist, is working closely with our the team of therapists which include; Occupational Therapy, Speech and Language Therapists, Mental Health Therapy and we are looking into Music Therapy and Pet Therapy also. We expect promising outcomes should these two new therapy disciplines be adopted.

The Education Coordinators are working on CLASS Schedules and preparing to get staff ready for the “First Six Weeks of School” curriculum.

Let’s not forget that the health and safety of the children, staff, and facilities is still high priority. Cleaning will continue and COVID procedures will be held in high regard.

In closing, “normal” has not yet completely returned. It will take patience and creativity on a daily basis to provide high quality and developmentally appropriate classrooms to children.

Thank you for your support.

Capital Area Community Action Agency

MEMORANDUM

TO: Tim Center, Chief Executive Officer
FROM: Victoria Mathis, Emergency Services Program Manager
RE: Board Update for June 2021 – *Emergency Services*
DATE: July 6, 2021

National Performance Indicator

Goal 6: Low-Income People, Especially Vulnerable Populations, Achieve Their Potential By Strengthening Family and Other Supportive Environments. This report started October 1st 2020 and will end September 30th 2021.

Low Income Home Energy Assistance Program

Below is the total unduplicated number of households/individuals served for June 2021.

County	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	April 2021	May 2021	June 2021	July 2021	Aug 2021	Sept 2021	County
Calhoun	23/37	9/20	9/16	9/19	24/48	32/64	9/23	10/23	16/44				141/294
Franklin	23/58	10/17	20/42	15/36	21/46	22/44	26/29	6/9	12/27				155/308
Gadsden	23/60	24/57	25/64	20/46	44/88	30/60	10/23	5/15	18/33				199/446
Gulf	13/27	4/12	8/16	17/29	13/24	20/39	6/14	5/11	7/14				93/186
Jefferson	10/33	9/12	26/10	7/13	35/56	31/61	8/13	8/21	5/10				139/229
Leon	206/551	199/221	221/559	222/492	141/724	362/839	277/599	229/528	223/534				2080/5047
Liberty	3/10	4/12	6/9	5/6	12/24	12/31	1/3	3/5	2/6				48/106
Wakulla	11/36	8/14	7/17	4/13	15/40	13/24	2/9	3/7	1/1				64/161
Total	312/812	267/365	322/733	299/654	305/1050	522/1162	339/713	269/619	284/669				2919/6777

Additional information listed below:

Number of Single Parent's assisted.

Female	401
Male	268
Total Emergency Services Utility Assistance (from Donated Funds) = 6 / 23	
Rental Assistance (Hancock Whitney Bank) = 2/1	



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Family and Community Engagement Manager

Monthly Monitoring Report – June 2021

Program Status

- Total cumulative enrollment for the **2020-21** school year was **284**
- Total number of registrations for the upcoming **2021-22** school year:
 1. Franklin County Head Start - **15 of 37** families accepted
 2. Jefferson County Head Start - **22 of 32** families accepted
 3. Louis B. Royal Head Start - **41 of 57** families accepted
 4. Mabry Street Head Start - **39 of 64** families accepted
 5. South City Head Start - **80 of 188** families accepted
- **197 of 378** families have been registered for Head Start for the **2020-21 school year**
 - All Head Start programs are required to return to full enrollment for the 2020-21 school year

Policy Council

- 7 participants were in attendance for Policy Council

Volunteers

- 8 participants completed 22 hours

Family and Community Engagement Activities

- 3 staff meetings

Transportation

- Meeting to decide if buses will be purchased for Franklin and Jefferson counties

Children Health Requirements

Immunizations and Physical examinations	205 Immunizations 201 Physical Examinations
Established medical homes	257
Established dental homes and received dental exams	191 Dental Homes 48 Dental Exams
Hearing screenings	147
Vision screenings	201
Vision Referrals	0

- Menus for the 2021-22 school year are in progress

Family and Community Engagement

- 8 volunteers were active for June
- 22 hours of In Kind was reported for June

Corrective Action and Follow Up

- **COVID-19 Policy and Procedure:** Policy and Procedure are being updated to address COVID-19.

- **Funded Enrollment:** A radio commercial, Facebook Ads, yard signs, and flyers are some of the advertisement being used to assist with recruitment.
- **Extended Day:** After School slots will be available for families working and/or in school at the Louise B. Royal, Mabry, and South City sites through the School Readiness program provided by the Early Learning Coalition of the Big Bend.
- **Orientation:** Orientation for Head Start families will take place the week of August 9 – 11, 2021.

Strengths

- Glick grant was awarded to assist families with COVID related issues
- Program makes use of Zoom and ChildPlus to keep families engaged with the program

Areas of Concern

- All families enrolling for the 2021-22 school year
- Safely serving families during the 202-22 school year
- Extended day program

Capital Area Community Action Agency

MEMORANDUM

FROM: Terry Mutch

RE: Weatherization Assistance Program

DATE: July 6, 2021

Current total contract amount: \$2,615,663.67

Completion date: TBD

As of July 6, 144 homes have been processed and inspected. Of those 144 homes, 89 homes have been completed and inspected, 16 homes are currently in pre-inspection, bid process or are currently in the process of being weatherized and 39 homes are in postponement/deferral stage due to client or dwelling issues.

**Projected numbers are based on the current average cost per unit of \$4500 and not the \$7541 maximum cost which gives a more realistic picture of the number of units that need to be completed. The final number can be more or less than the current projection based on that average cost.*

Weatherization at a Glance

County	2015-16 Contract Units Completed	2016-17 Contract Units Completed	2017-2020 Contract Units Projected*	2017-2020 Contract Units In progress	2017-2020 Contract Units Completed
Calhoun	-	-	14	0	1
Franklin	2	0	9	3	2
Gadsden	11	4	19	4	10
Gulf	2	2	9	1	0
Jefferson	2	3	9	2	5
Leon	51	36	72	4	63
Liberty	-	0	8	1	0
Wakulla	4	2	12	1	8
Total	72	47	152	16	89

Board Meeting Month	Org. Std. #	Description	Freq.	Board Agenda	Upload
JANUARY	1.1	The organization will provide DEO with a roster showing members of the low income sector.	On going	N/A	Complete
	1.3	The organization provides each customer with a customer satisfaction survey to determine how well customers are being served.	On going	N/A	Complete
	2.1	The organization has demonstrated partnerships across the community with other anti-poverty organizations within the area by agreements and MOUs.	On Going	N/A	Complete
	2.3	The organization communicates to the community residence via the website. The website provides a list of programs the agency currently offers.	on going	N/A	Complete
	2.4	The organization documents the number of volunteers and hours mobilized in support of its activities via sign in sheets.	on going	N/A	Complete
	4.2	The Organization will complete, date and sign the Community Action Plan.	On going	11/1/2022	
	4.3	The Organization will complete, date and have Community Action Plan signed by the Certified ROMA trainer or trainer on staff.	On going	11/1/2022	
MARCH	4.4	The governing board will receive annual updates on success on strategies included in the Community Action Plan. The department managers provide updated reports every other month for review to the Chief Operating Officer to share with the governing board.	Annually	3/24/2021 Needs Board Approval	Completed
	5.1	The organization's governing board is structured in compliance with the Community Service Block Grant (CSBG) Act according to the Boards Bylaws and Board Roster 1. At least one third democratically-selected representatives of the low-income community; 2. One-third local elected officials (or their representatives); and 3. The remaining membership from major groups and interest in the community.	On Going	N/A	Completed
	5.2	The organization's governing board has written procedures that document a democratic selection process for low-income board members according to the bylaws including procedure to document democratic selection.	On Going	N/A	Completed

Board Meeting Month	Org. Std. #	Description	Freq.	Board Agenda	Upload
	5.5	The organization's governing board meets in accordance with the frequency and quorum requirements and fills board vacancies as set out in its bylaws.	Maintain	N/A	Completed
	5.7	The organization has a process to provide a structured orientation for governing board members within 6 months of being seated.	Maintain	N/A	Completed
	5.9	The organization's governing board receives programmatic reports at each regular board meeting.	Maintain	3/24/2021 Needs Board Approval	Completed
	6.5	The governing board has received an update(s) on progress meeting the goals of the strategic plan within the past 12 months.	Annually	3/24/2021 Needs Board Approval	Completed
	7.2	The organization provides all new employees with a copy of the Employee Handbook; all staff are notified of employment changes.	Maintain	N/A	
MAY	7.4	The governing board conducts a performance appraisal of the CEO/Executive Director within each calendar year.	Annually	5/25/2021 Needs Board Review	Completed
	7.5	The governing board reviews and approves CEO/Executive Director compensation within every calendar year.	Annually	N/A	
	7.6	The organization has a policy in place for regular written evaluation of employees by their supervisors.	Maintain	N/A	
	7.8	All staff participates in a new employee orientation within 60 days of hire.	Ongoing	N/A	
	7.9	The organization conducts or makes available staff development/training (including ROMA) on an ongoing basis. All participants will complete sign in sheets, received an agenda and training materials.	Maintain	4/28/2021 Needs Board Approval	Completed
JUNE	8.1	The organization's annual audit (or audited financial statements) is completed by a Certified Public Accountant within the allotted timeframe of 1 year.	Annually	7/28/2021	

Board Meeting Month	Org. Std. #	Description	Freq.	Board Agenda	Upload
JULY	8.2	All findings from the prior year's annual audit have been assessed by the organization and addressed where the governing board has deemed it appropriate and board minutes will reflect the review of the audit.	Annually	7/28/2021 Needs Board Approval	
	8.3	The organization's auditor presents the audit to the governing board.	Annually	7/28/2021	
	8.4	The governing board formally receives and accepts the audit to reflect the approval of the audit by the board.	Annually	7/28/2021 Needs Board Approval	
	8.12	The organization documents how it allocates shared costs through an indirect cost rate plan or through a written cost allocation plan.	Annually	7/28/2021	
SEPTEMBER	8.6	The IRS Form 990 is completed annually and made available to the governing board for review.	Annually		
	8.7	The governing board receives financial reports at each regular meeting that include the following: 1. Organization-wide report on revenue and expenditures that compares budget to actual, categorized by program; and 2. Balance sheet/statement of financial position and copies of the financial report will be provided.	Monthly		
	8.8	All required filings and payments related to payroll withholdings are completed on time.	Bi-weekly		
	8.9	The governing board annually approves an organization-wide budget.	Annually		
	8.13	The organization has a written policy in place for record retention and destruction.	Maintain		
	9.1	The organization has systems in place to track and report client demographics and services customers receive via in house data base. The data base the agency is currently using is SHAH New Gen.	Ongoing		

Board Meeting Month	Org. Std. #	Description	Freq.	Board Agenda	Upload
	9.2	The organization has a system or systems in place to track family, agency, and/ or community outcomes via the agency data base.	Maintain		
	9.3	The organization has presented to the governing board for review or action within the past 12 months, an analysis of the agency's outcomes and operational programs, adjustments and improvements identified via minutes, notes and reports.	Annually		
	9.4	The organization submits its annual Community Service Block Grant (CSBG) Information Survey (IS Survey) data report, and it reflects client demographics and organization-wide outcomes.	Annually		
January 2022		SUBMIT			



Low Income Household Water Assistance Program Information Session

Debbie Smiley, Bureau of Economic Self-Sufficiency, Chief
Brodean Shephard, Bureau of Economic Self-Sufficiency, Contract Manager



July 7, 2021

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Agenda

- Opening Remarks
- Low Income Household Water Assistance Program (LIHWAP) Legislation
- You Need to Know
 - Program Construct
 - Vendor Agreements
 - Implementation Timeline
- Initial Questions and Feedback

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Purpose

The Department of Economic Opportunity (DOE) intends to use this informational and feedback session to:

- Share updates related to the establishment of the Low Income Household Water Assistance Program (LIHWAP)
- Share upcoming requested actions for the network
- Share implementation timeline

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What is LIHWAP

- Temporary authorization.
- Congress appropriated \$638M for emergency water and wastewater assistance.
- The legislation provides emergency assistance to low-income households, that pay a high proportion of household income for water and wastewater services.
- States must provide funds to owners or operators of public water systems or treatment works to reduce customer arrearages and rate reductions.

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Arrearages & Rate Reduction Definitions

- **Arrearage:** For the purposes of LIHWAP, arrearage refers to an unpaid past due bill for household drinking water and/or wastewater utility services. LIHWAP grant resources can be used to pay for arrearages incurred at any point in time by households that meet LIHWAP eligibility criteria and may include reconnection charges, fees and penalties.
- **Rate Reduction:** For the purposes of LIHWAP, rate reduction refers to full or partial payment of a currently due bill charged to a household for drinking water or wastewater services and may include standard charges and fees included in the household water bill.

Funding Distribution and Budget Requirement

- Florida's appropriation = \$75 million
- Allocation to Subrecipients will be determined by the existing funding formula
- Funds will go through same process as the Low Income Home Energy Assistance Program (LIHEAP)
 - Via the LIHEAP Community Action Agency (CAA) Network
- Funds distribution timeline is unknown at this time.
- LIHWAP funding must be obligated by September 30, 2023.
- LIHWAP funding must be expended by December 30, 2023.

Florida LIHWAP Program Design

- Will use existing processes, procedures, policies, and systems as LIHEAP.
- Target LIHEAP sector (150% FPL) households.
- Delivery Method – Distribution to utilities on behalf of households upon application, similar to LIHEAP.
- Administration – Similar administrative process as LIHEAP.
- Allocate funds to LIHEAP sub-recipients for communities across the state.
- Track funding separately.
- Two-year grant with project ending September 30, 2023.
- Vendor Agreements.

Florida LIHWAP Program Design

- Benefit Cap - \$2,000.
 - Vendor Payment – Centralized at DEO*
 - Water Utility Vendor required to draw-down payments via SERA
 - CAA to provide list of approved applicants and commitments (via NewGen)
- *This process is still under development; further guidance forthcoming.*

Differences from LIHEAP

	LIHEAP	LIHWAP
Administrative costs cap	<ul style="list-style-type: none"> 10% (states/territories) 20% of first \$20K then 10% (tribes) 	15% for all grantees
Public hearings on Plan	<ul style="list-style-type: none"> Required of states/territories Not required of tribes 	Not required of grantees (only public participation required)
Obligation deadline	90% in the first year and 10% in the second year	No carryover cap—all obligations due by 9/30/23
Expenditure deadline	Varies by grantees' rules that apply to their own funding	All expenditures due of 12/30/23
Targeting households	Highest home energy burden households	Highest home water/wastewater burden households
Continuity of services	Encouraged but not required	Strongly prioritized
Regulations	45 CFR Part 96 and some of Part 75	45 CFR 75 (in its entirety)

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Vendor Agreements

Who are your Water Vendors?

- Florida Clean Water Vendors = 5,031
- Florida Wastewater = 1,869
- Publicly owned Water Vendors
 - Managed by local or state governments
- Privately/Shareholder Owned Water Vendors
 - For-profit systems managed by investors or shareholders
- Private Systems: Not Eligible for LIHWAP

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Vendor Agreements

- Why are they Important?**
 - Clearly defines all the details and roles of each party
 - Sets expectations for both parties
 - Establishes provisions for circumstantial changes
 - Details consequences if services are not fulfilled
 - Fulfills federal requirement for consumer protection

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Vendor Agreements

- Best Practices for Establishing the Vendor Agreements with Water Utilities:**
 - Relationship Building: Create a partnership.
 - Introduce Your Team: Educate water utility staff about your agency.
 - Shared Communication: Decide how you will communicate with the water utility.
 - Discuss a common program goal.

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Vendor Agreements

Similarities/Differences from LIHEAP Vendor Agreements:

Similarities:

- Main responsibilities for the agency is determine eligibility and cover the cost of utility bills.

Differences:

- New Program for you and Water Utility Companies.
- Households might have bills from multiple companies.
- Billing schedules and refunds.

Vendor Agreements

Essential Elements To Vendor Agreements

- Purpose.
- Scope Of The Services with timetable.
- Payment Information.
- Shared Data Agreement.
- Contract Length And Duration.
- How To Get Out Of/Change The Contract.
- Consequences if a Vendor does not follow through.

Vendor Agreements

Vendor Agreement Template

- DEO will provide vendor agreement templates to CAA network.
- Pending HHS recommended template.

Implementation Timeline

Low Income Housing Water Assistance Program (LIHWAP) - ARP Funding Timeline	
Date	Activity
May 12 - July 1, 2021	DEO Planning for Implementation ✓ Consultations; Website Update; Program Design
July 1-14, 2021	LIHEAP Network Engagement ✓ Host Teams Meeting; Issue Information Memorandum 21-01; Information Survey
August 10, 2021	Water Provider Network Engagement ✓ Informational/Listening Session
July 1 - August 1, 2021	LIHWAP State Plan Process
July 5-23, 2021	LIHWAP Procedures Manual Development
July 5-23, 2021	Vendor Agreement - Draft Template
July 5-30, 2021	Umbrella Agreement Modification to include LIHWAP Scope
August 1, 2021	Issue Information Memorandum (IM) 21-02 to CAA Network ✓ Vendor Agreement Requirements/Timeline.
August 9, 2021	Submit LIHWAP State Plan to HHS
August 10, 2021	Water Utility Stakeholder Listening Session via Teams
September 30, 2021	Deadline for CAA's enter into Vendor Payment agreements with their water providers

Questions



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Contact



Thank You.

If you have questions or comments about this presentation or need to discuss a future project, please contact our office.



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